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

Part1: Operating Revenue and Expenditure

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	**4 536 590**	**4 420 848**	**1 115 570**	**24,6%**	**981 166**	**21,6%**	**956 225**	**21,6%**	**763 456**	**17,3%**	**3 816 417**	**86,3%**	**689 142**	**89,2%**	**10,8%**
Exchange Revenue															
Service charges - Electricity	939 762	897 542	253 872	27,0%	213 104	22,7%	207 756	23,1%	211 404	23,6%	886 137	98,7%	180 317	102,0%	17,2%
Service charges - Water	633 687	560 165	139 885	22,1%	145 529	23,0%	145 776	26,0%	141 681	25,3%	572 872	102,3%	115 727	104,2%	22,4%
Service charges - Waste Water Management	250 389	250 389	68 198	27,2%	62 772	25,1%	63 052	25,2%	62 380	24,9%	256 402	102,4%	59 241	102,1%	5,3%
Service charges - Waste Management	162 414	162 414	42 694	26,3%	39 129	24,1%	38 887	23,9%	38 679	23,8%	159 389	98,1%	35 983	96,7%	7,5%
Sale of Goods and Rendering of Services	38 098	38 098	1 970	5,2%	1 556	4,1%	2 525	6,6%	1 392	3,7%	7 443	19,5%	1 706	18,7%	(18,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	426 526	426 526	123 524	29,0%	130 587	30,6%	135 687	31,8%	142 110	33,3%	531 907	124,7%	135 058	131,1%	5,2%
Interest earned from Current and Non Current Assets	5 472	5 472	1 649	30,1%	1 235	22,6%	2 065	37,7%	4 210	76,9%	9 159	167,4%	4 078	95,2%	3,3%
Dividends	42	42	18	42,5%	19	44,3%	-	-	6	13,0%	42	99,7%	-	141,7%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	51 666	51 666	6 378	12,3%	6 102	11,8%	6 148	11,9%	6 284	12,2%	24 911	48,2%	6 289	81,0%	(,1%)
Licences or permits	244	244	151	61,7%	105	43,0%	164	67,3%	207	84,5%	627	256,6%	187	439,8%	10,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	287	-	3	-	5 441	-	34	-	5 765	-	30	,4%	12,2%
Operational Revenue	560 915	560 915	761	,1%	1 488	,3%	1 040	,2%	707	,1%	3 997	,7%	1 328	1,1%	(46,7%)
Non-Exchange Revenue															
Property rates	516 354	516 354	130 530	25,3%	96 115	18,6%	128 562	24,9%	129 617	25,1%	484 824	93,9%	125 692	102,2%	3,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 780	31 780	645	2,0%	668	2,1%	819	2,6%	828	2,6%	2 960	9,3%	829	7,8%	(,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 418	781 418	324 368	41,5%	261 066	33,4%	195 756	25,1%	227	-	781 418	100,0%	671	100,5%	(66,1%)
Interest Receivables	57 820	57 820	20 639	35,7%	21 689	37,5%	22 546	39,0%	23 570	40,8%	88 444	153,0%	22 007	153,0%	7,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	80 000	80 000	-	-	-	-	-	-	-	-	-	-	-	6,8%	-
Other Gains	-	-	-	-	-	-	-	-	120	-	120	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 523 421**	**4 403 762**	**351 438**	**7,8%**	**551 595**	**12,2%**	**570 768**	**13,0%**	**1 613 899**	**36,6%**	**3 087 700**	**70,1%**	**1 818 585**	**85,2%**	**(11,3%)**
Employee related costs	1 051 160	1 051 160	269 772	25,7%	256 321	24,4%	255 671	24,3%	263 572	25,1%	1 045 336	99,4%	268 182	101,7%	(1,7%)
Remuneration of councillors	43 417	40 452	2 364	5,4%	2 364	5,4%	2 281	5,6%	2 346	5,8%	9 355	23,1%	2 386	52,8%	(1,7%)
Bulk purchases - electricity	848 251	848 251	113 392	13,4%	76 614	9,0%	65 578	7,7%	473 328	55,8%	728 912	85,9%	447 095	99,7%	5,9%
Inventory consumed	1 322 156	1 305 069	124 592	9,4%	138 339	10,5%	164 840	12,6%	222 230	17,0%	650 002	49,8%	53 615	39,5%	314,5%
Debt impairment	255 959	255 959	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	279 381	279 381	-	-	-	-	-	-	36 916	13,2%	36 916	13,2%	39 191	14,9%	(5,8%)
Interest,Dividends and Rent on Land	206 612	156 301	6 227	3,0%	164	,1%	591	,4%	172 517	110,4%	179 499	114,8%	121 831	68,2%	41,6%
Contracted services	129 277	132 459	16 730	12,9%	24 880	19,2%	25 496	19,2%	31 680	23,9%	98 786	74,6%	28 240	98,8%	12,2%
Transfers and subsidies	1 494	698	-	-	26	1,7%	-	-	-	-	26	3,7%	-	-	-
Irrecoverable debts written off	100 000	100 000	(208 153)	(208,2%)	1 700	1,7%	19 949	19,9%	355 997	356,0%	169 493	169,5%	821 545	857,5%	(56,7%)
Operational Cost and Other Cost	285 715	234 033	26 513	9,3%	51 186	17,9%	36 363	15,5%	55 313	23,6%	169 375	72,4%	36 500	77,2%	51,5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 169**	**17 087**	**764 132**		**429 570**		**385 457**		**(850 442)**		**728 717**		**(1 129 443)**		
Transfers and subsidies - capital (monetary allocations)	148 301	148 301	30 322	20,4%	39 565	26,7%	26 401	17,8%	36 005	24,3%	132 293	89,2%	33 074	100,8%	8,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	245	-	245	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**161 470**	**165 388**	**794 454**		**469 136**		**411 858**		**(814 192)**		**861 256**		**(1 096 369)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**161 470**	**165 388**	**794 454**		**469 136**		**411 858**		**(814 192)**		**861 256**		**(1 096 369)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**161 470**	**165 388**	**794 454**		**469 136**		**411 858**		**(814 192)**		**861 256**		**(1 096 369)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**161 470**	**165 388**	**794 454**		**469 136**		**411 858**		**(814 192)**		**861 256**		**(1 096 369)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

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	**140 263**	**188 200**	**59 013**	**42,1%**	**38 642**	**27,5%**	**35 794**	**19,0%**	**34 035**	**18,1%**	**167 484**	**89,0%**	**45 984**	**76,0%**	**(26,0%)**
National Government	111 679	111 869	24 211	21,7%	35 631	31,9%	10 161	9,1%	33 018	29,5%	103 020	92,1%	41 887	93,5%	(21,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**111 679**	**111 869**	**24 211**	**21,7%**	**35 631**	**31,9%**	**10 161**	**9,1%**	**33 018**	**29,5%**	**103 020**	**92,1%**	**41 887**	**93,5%**	**(21,2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 584	76 331	34 803	121,8%	3 012	10,5%	25 633	33,6%	1 016	1,3%	64 463	84,5%	4 096	23,4%	(75,2%)
Capital Expenditure Functional	**140 263**	**188 200**	**59 013**	**42,1%**	**38 642**	**27,5%**	**35 794**	**19,0%**	**34 035**	**18,1%**	**167 484**	**89,0%**	**45 984**	**76,0%**	**(26,0%)**
Municipal governance and administration	**7 000**	**27 567**	**18 645**	**266,4%**	**380**	**5,4%**	**8 241**	**29,9%**	**51**	**,2%**	**27 318**	**99,1%**	**1 652**	**37,0%**	**(96,9%)**
Executive and Council	7 000	24 129	16 174	231,1%	20	,3%	7 750	32,1%	51	,2%	23 995	99,4%	-	30,8%	(100,0%)
Finance and administration	-	3 438	2 471	-	360	-	491	14,3%	-	-	3 322	96,7%	1 652	43,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**35 414**	**18 992**	**1 134**	**3,2%**	**1 506**	**4,3%**	**290**	**1,5%**	**4 971**	**26,2%**	**7 902**	**41,6%**	**595**	**67,9%**	**734,9%**
Community and Social Services	24 775	8 398	1 010	4,1%	1 177	4,8%	-	-	-	-	2 187	26,0%	(243)	102,9%	(100,0%)
Sport And Recreation	10 639	10 170	124	1,2%	-	-	246	2,4%	983	9,7%	1 353	13,3%	(25)	3,2%	(4 040,9%)
Public Safety	-	378	-	-	329	-	-	-	3 988	1 055,3%	4 317	1 142,3%	863	336,6%	362,2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	45	-	-	-	-	45	100,0%	-	-	45	100,0%	-	-	-
Economic and Environmental Services	**5 000**	**21 382**	**9 778**	**195,6%**	**4 088**	**81,8%**	**4 456**	**20,8%**	**10 878**	**50,9%**	**29 200**	**136,6%**	**9 681**	**104,7%**	**12,4%**
Planning and Development	-	278	-	-	-	-	165	59,5%	-	-	165	59,5%	122	-	(100,0%)
Road Transport	5 000	21 105	9 778	195,6%	4 088	81,8%	4 291	20,3%	10 878	51,5%	29 035	137,6%	9 559	104,5%	13,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**92 849**	**120 259**	**29 455**	**31,7%**	**32 669**	**35,2%**	**22 806**	**19,0%**	**18 134**	**15,1%**	**103 064**	**85,7%**	**33 704**	**69,3%**	**(46,2%)**
Energy sources	29 246	52 702	17 856	61,1%	4 805	16,4%	18 548	35,2%	4 620	8,8%	45 829	87,0%	16 354	110,8%	(71,8%)
Water Management	15 969	31 364	8 654	54,2%	18 712	117,2%	3 472	11,1%	4 831	15,4%	35 670	113,7%	15 242	125,8%	(68,3%)
Waste Water Management	47 634	36 193	2 945	6,2%	9 151	19,2%	785	2,2%	8 683	24,0%	21 565	59,6%	2 107	30,4%	312,1%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**352**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

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	**3 821 262**	**3 833 846**	**396 663**	**10,4%**	**444 719**	**11,6%**	**639 737**	**16,7%**	**162 173**	**4,2%**	**1 643 292**	**42,9%**	**72 383**	**52,8%**	**124,1%**
Property rates	462 938	462 938	64 949	14,0%	61 563	13,3%	95 306	20,6%	69 906	15,1%	291 724	63,0%	67 934	51,9%	2,9%
Service charges	1 792 766	1 792 766	239 433	13,4%	233 761	13,0%	244 096	13,6%	234 933	13,1%	952 223	53,1%	224 769	45,7%	4,5%
Other revenue	630 424	643 008	(279 960)	(44,4%)	(153 953)	(24,4%)	29 568	4,6%	(154 791)	(24,1%)	(559 137)	(87,0%)	(255 433)	83,8%	(39,4%)
Transfers and Subsidies - Operational	795 664	795 664	327 346	41,1%	260 584	32,8%	195 270	24,5%	-	-	783 200	98,4%	570	99,0%	(100,0%)
Transfers and Subsidies - Capital	133 955	133 955	36 938	27,6%	36 890	27,5%	65 373	48,8%	3 207	2,4%	142 408	106,3%	25 470	104,0%	(87,4%)
Interest	5 472	5 472	7 939	145,1%	5 856	107,0%	10 124	185,0%	8 913	162,9%	32 832	600,0%	9 072	333,4%	(1,8%)
Dividends	42	42	18	42,5%	19	44,3%	-	-	6	13,0%	42	99,7%	-	141,7%	(100,0%)
Payments	**(3 566 665)**	**(3 513 389)**	**(740 334)**	**20,8%**	**(665 379)**	**18,7%**	**(656 669)**	**18,7%**	**(496 112)**	**14,1%**	**(2 558 494)**	**72,8%**	**(545 079)**	**71,8%**	**(9,0%)**
Suppliers and employees	(3 360 053)	(3 357 088)	(740 334)	22,0%	(665 379)	19,8%	(656 669)	19,6%	(496 112)	14,8%	(2 558 494)	76,2%	(545 079)	76,1%	(9,0%)

Finance charges	(206 612)	(156 301)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**254 597**	**320 457**	**(343 671)**	**(135,0%)**	**(220 660)**	**(86,7%)**	**(16 932)**	**(5,3%)**	**(333 938)**	**(104,2%)**	**(915 202)**	**(285,6%)**	**(472 697)**	**116,4%**	**(29,4%)**
Cash Flow from Investing Activities															
Receipts	**(211 794)**	**(211 794)**	-	-	-	-	-	-	-	-	-	-	-	**(2,1%)**	-
Proceeds on disposal of PPE	80 000	80 000	-	-	-	-	-	-	-	-	-	-	-	6,8%	-
Decrease (increase) in non-current receivables	(291 299)	(291 299)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(495)	(495)	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(140 263)**	**(140 263)**	**(59 013)**	**42,1%**	**(38 642)**	**27,5%**	**(35 794)**	**25,5%**	**(34 035)**	**24,3%**	**(167 484)**	**119,4%**	**(45 984)**	**92,8%**	**(26,0%)**
Capital assets	(140 263)	(140 263)	(59 013)	42,1%	(38 642)	27,5%	(35 794)	25,5%	(34 035)	24,3%	(167 484)	119,4%	(45 984)	92,8%	(26,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(352 057)**	**(352 057)**	**(59 013)**	**16,8%**	**(38 642)**	**11,0%**	**(35 794)**	**10,2%**	**(34 035)**	**9,7%**	**(167 484)**	**47,6%**	**(45 984)**	**44,1%**	**(26,0%)**
Cash Flow from Financing Activities															
Receipts	-	-	**523**	-	**520**	-	**0**	-	**5**	-	**1 049**	-	-	-	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	523	-	520	-	0	-	5	-	1 049	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	**523**	-	**520**	-	**0**	-	**5**	-	**1 049**	-	-	-	**(100,0%)**
Net Increase/(Decrease) in cash held	**(97 460)**	**(31 600)**	**(402 162)**	**412,6%**	**(258 782)**	**265,5%**	**(52 726)**	**166,9%**	**(367 967)**	**1 164,5%**	**(1 081 637)**	**3 422,9%**	**(518 681)**	**95,8%**	**(29,1%)**
Cash/cash equivalents at the year begin:	-	21 683	32 609	-	(402 162)	-	(637 365)	(2 939,5%)	(690 091)	(3 182,7%)	32 609	150,4%	(822 724)	(34,3%)	(16,1%)
Cash/cash equivalents at the year end:	**(97 460)**	**(9 917)**	**(378 583)**	**388,4%**	**(637 365)**	**654,0%**	**(821 469)**	**8 283,2%**	**(1 058 058)**	**10 668,8%**	**(1 058 058)**	**10 668,8%**	**(1 341 405)**	**324,0%**	**(21,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	59 347	1,9%	52 151	1,7%	52 212	1,7%	2 918 020	94,7%	3 081 729	30,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	82 004	9,3%	43 116	4,9%	53 552	6,1%	704 870	79,8%	883 541	8,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 226	3,4%	27 035	2,4%	25 931	2,3%	1 037 207	91,9%	1 128 397	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 045	1,7%	20 240	1,5%	19 751	1,4%	1 315 477	95,4%	1 378 512	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 392	1,7%	12 488	1,5%	12 034	1,4%	814 833	95,4%	853 747	8,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 726	,9%	1 726	,9%	1 715	,9%	189 450	97,3%	194 617	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	56 828	2,1%	54 824	2,1%	54 083	2,0%	2 489 948	93,8%	2 655 683	25,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 366	1,6%	741	,9%	1 810	2,1%	81 183	95,4%	85 100	,8%	-	-	-	-
Total By Income Source	**276 933**	**2,7%**	**212 320**	**2,1%**	**221 088**	**2,2%**	**9 550 986**	**93,1%**	**10 261 327**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 068	5,0%	12 359	4,4%	24 941	8,9%	228 224	81,6%	279 592	2,7%	-	-	-	-
Commercial	79 622	4,4%	41 856	2,3%	40 531	2,2%	1 664 663	91,1%	1 826 672	17,8%	-	-	-	-
Households	183 242	2,2%	158 105	1,9%	155 616	1,9%	7 658 099	93,9%	8 155 063	79,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**276 933**	**2,7%**	**212 320**	**2,1%**	**221 088**	**2,2%**	**9 550 986**	**93,1%**	**10 261 327**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	157 418	2,0%	213 511	2,7%	1 609	-	7 456 617	95,2%	7 829 155	40,1%
Bulk Water	136 878	1,2%	119 221	1,1%	122 397	1,1%	10 925 237	96,7%	11 303 733	57,9%
PAYE deductions	15 507	100,0%	-	-	-	-	-	-	15 507	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 054	100,0%	-	-	-	-	-	-	14 054	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 633	6,2%	10 225	3,1%	9 115	2,7%	293 937	88,0%	333 910	1,7%
Auditor-General	53	,9%	157	2,8%	103	1,8%	5 350	94,5%	5 662	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	12 404	100,0%	-	-	-	-	-	-	12 404	,1%
Total	**356 946**	**1,8%**	**343 114**	**1,8%**	**133 224**	**,7%**	**18 681 140**	**95,7%**	**19 514 425**	**100,0%**

Contact Details

Municipal Manager		
Chief Financial Officer	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**9 498 043**	**9 339 361**	**2 708 462**	**28,5%**	**2 313 343**	**24,4%**	**1 961 426**	**21,0%**	**2 108 729**	**22,6%**	**9 091 960**	**97,4%**	**1 575 940**	**100,7%**	**33,8%**
Exchange Revenue															
Service charges - Electricity	3 952 803	3 952 803	1 318 876	33,4%	908 446	23,0%	758 653	19,2%	875 727	22,2%	3 861 702	97,7%	802 001	94,6%	9,2%
Service charges - Water	1 799 935	1 625 503	329 427	18,3%	455 824	25,3%	397 931	24,5%	514 275	31,6%	1 697 458	104,4%	204 800	111,2%	151,1%
Service charges - Waste Water Management	394 955	357 011	80 801	20,5%	90 692	23,0%	91 948	25,8%	94 540	26,5%	357 981	100,3%	70 610	91,0%	33,9%
Service charges - Waste Management	212 194	212 194	53 715	25,3%	52 819	24,9%	52 848	24,9%	52 782	24,9%	212 164	100,0%	50 574	88,5%	4,4%
Sale of Goods and Rendering of Services	59 797	59 797	9 633	16,1%	12 332	20,6%	15 217	25,4%	12 335	20,6%	49 517	82,8%	18 651	160,6%	(33,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 540	168 540	38 008	22,6%	45 215	26,8%	(78 007)	(46,3%)	34 372	20,4%	39 588	23,5%	38 645	144,9%	(11,1%)
Interest earned from Current and Non Current Assets	6 030	6 030	1 271	21,1%	964	16,0%	3 901	64,7%	2 813	46,7%	8 950	148,4%	2 498	120,1%	12,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 236	19 236	4 636	24,1%	4 391	22,8%	4 060	21,1%	4 380	22,8%	17 466	90,8%	4 878	106,5%	(10,2%)
Licences or permits	292	292	20	6,8%	22	7,7%	31	10,6%	31	10,7%	105	35,8%	19	49,8%	65,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	3 823	3 823	3 363	88,0%	2 269	59,4%	2 314	60,5%	1 239	32,4%	9 185	240,3%	4 259	216,6%	(70,9%)
Operational Revenue	9 872	9 872	3 625	36,7%	1 168	11,8%	412	4,2%	2 162	21,9%	7 368	74,6%	5 708	147,2%	(62,1%)
Non-Exchange Revenue															
Property rates	1 352 245	1 352 245	338 680	25,0%	339 594	25,1%	337 491	25,0%	487 516	36,1%	1 503 280	111,2%	323 938	101,9%	50,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	219 540	219 540	1 401	,6%	519	,2%	1 116	,5%	757	,3%	3 793	1,7%	7 964	158,4%	(90,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 269 423	1 323 116	518 180	40,8%	392 205	30,9%	366 384	27,7%	16 820	1,3%	1 293 588	97,8%	26 280	98,5%	(36,0%)
Interest Receivables	29 359	29 359	6 827	23,3%	6 883	23,4%	7 126	24,3%	8 504	29,0%	29 340	99,9%	6 951	208,6%	22,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	476	-	476	-	8 165	-	(94,2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**9 114 055**	**9 052 415**	**2 166 354**	**23,8%**	**1 463 764**	**16,1%**	**2 101 499**	**23,2%**	**2 162 419**	**23,9%**	**7 894 036**	**87,2%**	**2 953 723**	**121,1%**	**(26,8%)**
Employee related costs	1 658 495	1 606 801	349 776	21,1%	343 361	20,7%	336 254	20,9%	340 435	21,2%	1 369 825	85,3%	326 587	89,7%	4,2%
Remuneration of councillors	70 188	70 188	16 287	23,2%	18 460	26,3%	16 666	23,7%	16 525	23,5%	67 939	96,8%	21 657	95,2%	(23,7%)
Bulk purchases - electricity	3 103 568	3 103 568	583 099	18,8%	746 104	24,0%	704 189	22,7%	686 005	22,1%	2 719 397	87,6%	747 940	108,0%	(8,3%)
Inventory consumed	1 616 906	1 622 855	929 413	57,5%	(159 880)	(9,9%)	455 236	28,1%	528 100	32,5%	1 752 869	108,0%	460 088	101,9%	14,8%
Debt impairment	1 165 997	1 054 395	-	-	-	-	-	-	-	-	-	-	913 691	255,7%	(100,0%)
Depreciation, Amortisation and Impairment	355 737	468 761	87 349	24,6%	87 349	24,6%	146 434	31,2%	106 897	22,8%	428 029	91,3%	86 544	71,9%	23,5%
Interest,Dividends and Rent on Land	-	-	80 769	-	135 396	-	156 252	-	187 268	-	559 685	-	91 744	-	104,1%
Contracted services	783 109	756 370	94 589	12,1%	212 691	27,2%	218 963	28,9%	229 792	30,4%	756 034	100,0%	217 127	87,6%	5,8%
Transfers and subsidies	2 200	3 300	341	15,5%	165	7,5%	182	5,5%	1 457	44,1%	2 145	65,0%	1 745	92,3%	(16,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	357 856	366 177	24 730	6,9%	80 118	22,4%	67 323	18,4%	65 580	17,9%	237 752	64,9%	86 386	84,1%	(24,1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	361	-	361	-	212	-	70,4%
Surplus/(Deficit)	**383 988**	**286 946**	**542 108**		**849 579**		**(140 073)**		**(53 690)**		**1 197 924**		**(1 377 783)**		
Transfers and subsidies - capital (monetary allocations)	148 165	206 671	14 003	9,5%	62 561	42,2%	58 671	28,4%	726	,4%	135 962	65,8%	57 297	97,6%	(98,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	7 125	-	-	-	7 125	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**(52 964)**		**1 341 011**		**(1 320 486)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**(52 964)**		**1 341 011**		**(1 320 486)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**(52 964)**		**1 341 011**		**(1 320 486)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**532 153**	**493 616**	**556 112**		**912 140**		**(74 276)**		**(52 964)**		**1 341 011**		**(1 320 486)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**379 716**	**459 166**	**37 844**	**10,0%**	**69 255**	**18,2%**	**64 824**	**14,1%**	**112 503**	**24,5%**	**284 425**	**61,9%**	**84 396**	**67,8%**	**33,3%**
National Government	146 665	168 599	25 254	17,2%	45 186	30,8%	26 350	15,6%	28 514	16,9%	125 304	74,3%	25 223	86,6%	13,0%
Provincial Government	1 500	2 462	-	-	-	-	296	12,0%	836	34,0%	1 132	46,0%	1 650	58,5%	(49,3%)
District Municipality	-	1 161	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**148 165**	**172 221**	**25 254**	**17,0%**	**45 186**	**30,5%**	**26 646**	**15,5%**	**29 350**	**17,0%**	**126 436**	**73,4%**	**26 874**	**86,1%**	**9,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	231 550	286 946	12 590	5,4%	24 068	10,4%	38 178	13,3%	83 152	29,0%	157 989	55,1%	57 522	53,2%	44,6%
Capital Expenditure Functional	**379 716**	**459 166**	**37 844**	**10,0%**	**69 255**	**18,2%**	**71 949**	**15,7%**	**112 525**	**24,5%**	**291 573**	**63,5%**	**84 396**	**67,8%**	**33,3%**
Municipal governance and administration	**41 925**	**27 925**	**36**	**,1%**	**4 080**	**9,7%**	**4 960**	**17,8%**	**7 227**	**25,9%**	**16 303**	**58,4%**	**1 501**	**47,2%**	**381,6%**
Executive and Council	-	800	-	-	-	-	687	85,9%	-	-	687	85,9%	-	-	-
Finance and administration	41 925	27 125	36	,1%	4 080	9,7%	4 273	15,8%	7 227	26,6%	15 616	57,6%	1 501	51,4%	381,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**28 049**	**13 167**	**102**	**,4%**	**748**	**2,7%**	**296**	**2,2%**	**1 139**	**8,7%**	**2 286**	**17,4%**	**2 433**	**64,4%**	**(53,2%)**
Community and Social Services	14 269	2 637	102	,7%	130	,9%	-	-	887	33,6%	1 120	42,5%	783	45,7%	13,3%
Sport And Recreation	2 280	2 280	-	-	618	27,1%	-	-	-	-	618	27,1%	-	-	-
Public Safety	11 500	8 250	-	-	-	-	296	3,6%	252	3,1%	548	6,6%	1 650	82,5%	(84,7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 708**	**68 073**	**6 138**	**13,1%**	**10 434**	**22,3%**	**13 686**	**20,1%**	**18 323**	**26,9%**	**48 580**	**71,4%**	**(1 430)**	**74,5%**	**(1 381,6%)**
Planning and Development	825	3 335	-	-	692	83,9%	-	-	549	16,5%	1 241	37,2%	(181)	(12,8%)	(402,6%)
Road Transport	45 882	64 737	6 138	13,4%	9 742	21,2%	13 686	21,1%	17 774	27,5%	47 339	73,1%	(2 908)	87,8%	(711,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	1 659	76,2%	(100,0%)
Trading Services	**263 034**	**350 002**	**31 568**	**12,0%**	**53 992**	**20,5%**	**53 007**	**15,1%**	**85 835**	**24,5%**	**224 403**	**64,1%**	**81 892**	**68,2%**	**4,8%**
Energy sources	164 000	157 583	12 554	7,7%	11 637	7,1%	23 066	14,6%	30 206	19,2%	77 464	49,2%	33 245	52,5%	(9,1%)
Water Management	68 258	114 719	17 735	26,0%	12 243	17,9%	21 472	18,7%	25 522	22,2%	76 972	67,1%	41 735	82,6%	(38,8%)
Waste Water Management	7 646	55 756	1 278	16,7%	23 594	308,6%	8 470	15,2%	17 861	32,0%	51 203	91,8%	6 913	76,8%	158,4%
Waste Management	23 129	21 944	-	-	6 519	28,2%	-	-	12 246	55,8%	18 765	85,5%	-	87,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**9 534 756**	**9 494 160**	**2 169 845**	**22,8%**	**2 223 261**	**23,3%**	**1 738 803**	**18,3%**	**1 284 977**	**13,5%**	**7 416 886**	**78,1%**	**1 257 882**	**92,5%**	**2,2%**
Property rates	1 149 408	1 149 408	236 442	20,6%	238 711	20,8%	243 666	21,2%	274 274	23,9%	993 093	86,4%	253 260	81,4%	8,3%
Service charges	6 295 967	6 195 195	1 174 123	18,6%	1 123 442	17,8%	959 516	15,5%	865 040	14,0%	4 122 120	66,5%	886 146	70,2%	(2,4%)
Other revenue	486 128	486 128	160 735	33,1%	416 171	85,6%	84 982	17,5%	118 449	24,4%	780 337	160,5%	95 018	(866,1%)	24,7%
Transfers and Subsidies - Operational	1 269 423	1 273 217	534 953	42,1%	384 934	30,3%	344 898	27,1%	4 685	,4%	1 269 470	99,7%	6 093	100,0%	(23,1%)
Transfers and Subsidies - Capital	148 165	204 548	35 812	24,2%	42 714	28,8%	96 318	47,1%	14 669	7,2%	189 513	92,6%	(5 907)	100,0%	(348,3%)
Interest	185 664	185 664	27 781	15,0%	17 290	9,3%	9 424	5,1%	7 859	4,2%	62 354	33,6%	23 272	68,5%	(66,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 600 259)**	**(7 533 875)**	**(1 825 882)**	**24,0%**	**(2 481 954)**	**32,7%**	**(3 639 611)**	**48,3%**	**(1 373 688)**	**18,2%**	**(9 321 135)**	**123,7%**	**(1 173 588)**	**105,5%**	**17,1%**
Suppliers and employees	(7 600 259)	(7 533 875)	(1 825 882)	24,0%	(2 481 954)	32,7%	(3 639 611)	48,3%	(1 373 688)	18,2%	(9 321 135)	123,7%	(1 173 588)	105,5%	17,1%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 934 496**	**1 960 286**	**343 963**	**17,8%**	**(258 693)**	**(13,4%)**	**(1 900 808)**	**(97,0%)**	**(88 712)**	**(4,5%)**	**(1 904 249)**	**(97,1%)**	**84 294**	**19,1%**	**(205,2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(436 673)**	**(516 124)**	**(37 844)**	**8,7%**	**(69 255)**	**15,9%**	**(71 949)**	**13,9%**	**(112 525)**	**21,8%**	**(291 573)**	**56,5%**	**(84 396)**	**67,8%**	**33,3%**
Capital assets	(436 673)	(516 124)	(37 844)	8,7%	(69 255)	15,9%	(71 949)	13,9%	(112 525)	21,8%	(291 573)	56,5%	(84 396)	67,8%	33,3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(436 673)**	**(516 124)**	**(37 844)**	**8,7%**	**(69 255)**	**15,9%**	**(71 949)**	**13,9%**	**(112 525)**	**21,8%**	**(291 573)**	**56,5%**	**(84 396)**	**67,8%**	**33,3%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**20 937**	**-**	**(19 618)**	**-**	**899**	**-**	**69**	**-**	**2 287**	**-**	**3 208**	**-**	**(97,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	20 937	-	(19 618)	-	899	-	69	-	2 287	-	3 208	-	(97,9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**20 937**	**-**	**(19 618)**	**-**	**899**	**-**	**69**	**-**	**2 287**	**-**	**3 208**	**-**	**(97,9%)**
Net Increase/(Decrease) in cash held	**1 497 823**	**1 444 162**	**327 056**	**21,8%**	**(347 566)**	**(23,2%)**	**(1 971 857)**	**(136,5%)**	**(201 168)**	**(13,9%)**	**(2 193 535)**	**(151,9%)**	**3 107**	**,9%**	**(6 575,6%)**
Cash/cash equivalents at the year begin:	823 004	217 272	319 645	38,8%	544 328	66,1%	196 762	90,6%	(1 774 688)	(816,8%)	319 645	147,1%	8 011	100,0%	(22 252,1%)
Cash/cash equivalents at the year end:	**2 320 828**	**1 661 434**	**544 328**	**23,5%**	**196 762**	**8,5%**	**(1 774 688)**	**(106,8%)**	**(1 975 855)**	**(118,9%)**	**(1 975 855)**	**(118,9%)**	**11 118**	**1,3%**	**(17 871,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	217 013	4,5%	251 291	5,2%	129 111	2,7%	4 236 199	87,6%	4 833 614	36,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	313 596	9,7%	143 209	4,4%	79 306	2,5%	2 692 985	83,4%	3 229 095	24,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	109 978	5,9%	64 139	3,4%	192 783	10,3%	1 508 968	80,4%	1 875 868	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	37 404	3,1%	33 798	2,8%	22 649	1,9%	1 118 222	92,3%	1 212 073	9,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 231	2,5%	14 494	1,9%	13 410	1,8%	717 721	93,8%	764 856	5,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 345	2,6%	15 602	2,8%	15 375	2,7%	515 671	91,9%	560 993	4,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 088	3,8%	25 182	3,2%	18 173	2,3%	714 824	90,7%	788 267	5,9%	-	-	-	-
Total By Income Source	**741 655**	**5,6%**	**547 715**	**4,1%**	**470 806**	**3,5%**	**11 504 590**	**86,7%**	**13 264 766**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33 301	4,8%	24 214	3,5%	142 388	20,5%	494 718	71,2%	694 621	5,2%	-	-	-	-
Commercial	377 574	10,9%	178 468	5,2%	93 868	2,7%	2 799 639	81,2%	3 449 550	26,0%	-	-	-	-
Households	330 779	3,6%	345 033	3,8%	234 550	2,6%	8 210 233	90,0%	9 120 595	68,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**741 655**	**5,6%**	**547 715**	**4,1%**	**470 806**	**3,5%**	**11 504 590**	**86,7%**	**13 264 766**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	90 105	1,0%	176 488	2,0%	186 519	2,1%	8 460 073	94,9%	8 913 185	80,0%
Bulk Water	(25 426)	(1,2%)	138 587	6,8%	(51 987)	(2,5%)	1 986 549	97,0%	2 047 723	18,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	109 145	62,0%	8 875	5,0%	290	,2%	57 648	32,8%	175 958	1,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**173 824**	**1,6%**	**323 950**	**2,9%**	**134 822**	**1,2%**	**10 504 270**	**94,3%**	**11 136 866**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**5 336 131**	**5 309 262**	**1 327 631**	**24,9%**	**1 236 358**	**23,2%**	**1 055 322**	**19,9%**	**1 191 777**	**22,4%**	**4 811 088**	**90,6%**	**1 008 582**	**96,5%**	**18,2%**
Exchange Revenue															
Service charges - Electricity	1 961 927	1 763 501	389 533	19,9%	437 903	22,3%	302 640	17,2%	415 403	23,6%	1 545 479	87,6%	77 869	88,4%	433,5%
Service charges - Water	713 901	606 786	119 986	16,8%	131 807	18,5%	136 157	22,4%	142 820	23,5%	530 769	87,5%	136 669	82,7%	4,5%
Service charges - Waste Water Management	386 460	358 765	90 653	23,5%	83 459	21,6%	97 472	27,2%	115 379	32,2%	386 964	107,9%	102 049	100,9%	13,1%
Service charges - Waste Management	162 653	173 315	44 087	27,1%	42 560	26,2%	41 786	24,1%	40 503	23,4%	168 936	97,5%	37 582	94,2%	7,8%
Sale of Goods and Rendering of Services	26 042	26 042	6 560	25,2%	7 899	30,3%	(3 289)	(12,6%)	9 146	35,1%	20 317	78,0%	10 182	124,2%	(10,2%)
Agency services	65 154	113 282	12 799	19,6%	8 408	12,9%	843	,7%	3 835	3,4%	25 884	22,8%	10 863	66,7%	(64,7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	171 327	33 990	19,8%	37 771	22,0%	39 546	23,1%	41 087	24,0%	152 393	88,9%	35 877	104,0%	14,5%
Interest earned from Current and Non Current Assets	20 860	20 860	6 669	32,0%	3 396	16,3%	3 359	16,1%	2 218	10,6%	15 642	75,0%	6 451	114,8%	(65,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	5 550	1 197	21,6%	1 664	30,0%	2 806	50,6%	1 511	27,2%	7 178	129,3%	1 557	117,7%	(3,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	41 860	41 860	32 414	77,4%	2 143	5,1%	3 580	8,6%	1 151	2,8%	39 288	93,9%	1 967	43,4%	(41,5%)
Operational Revenue	2 588	2 588	30 254	1 168,8%	5 531	213,7%	(34 931)	(1 349,5%)	(107)	(4,1%)	747	28,9%	24 740	4 073,4%	(100,4%)
Non-Exchange Revenue															
Property rates	920 928	979 736	213 147	23,1%	224 276	24,4%	173 357	17,7%	279 021	28,5%	889 800	90,8%	519 405	102,8%	(46,3%)
Surcharges and Taxes	43 180	43 180	133	,3%	180	,4%	91	,2%	97	,2%	502	1,2%	58	,3%	66,7%
Fines, penalties and forfeits	37 747	97 747	34 679	91,9%	(4 418)	(11,7%)	96 412	98,6%	49 315	50,5%	175 988	180,0%	19 189	102,9%	157,0%
Licences or permits	1 056	1 056	6	,6%	5	,5%	11	1,0%	12	1,1%	34	3,2%	4	223,3%	172,8%
Transfer and subsidies - Operational	729 963	821 660	299 997	41,1%	241 270	33,1%	182 587	22,2%	76 980	9,4%	800 834	97,5%	8 665	110,2%	788,4%
Interest Receivables	44 851	44 851	11 491	25,6%	12 349	27,5%	12 821	28,6%	13 379	29,8%	50 041	111,6%	15 333	177,2%	(12,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	20 000	1	-	-	-	4	-	-	-	5	-	-	-	-
Other Gains	85	17 154	35	40,9%	154	181,7%	72	,4%	26	,2%	287	1,7%	120	306,2%	(78,4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 087 451**	**4 975 873**	**1 023 079**	**20,1%**	**1 154 942**	**22,7%**	**1 118 771**	**22,5%**	**1 391 692**	**28,0%**	**4 688 485**	**94,2%**	**1 295 983**	**90,7%**	**7,4%**
Employee related costs	1 203 522	1 195 695	278 603	23,1%	287 584	23,9%	302 849	25,3%	292 532	24,5%	1 161 568	97,1%	493 924	113,8%	(40,8%)
Remuneration of councillors	51 634	51 634	9 876	19,1%	11 104	21,5%	10 145	19,6%	11 441	22,2%	42 566	82,4%	(8 022)	82,7%	(242,6%)
Bulk purchases - electricity	1 520 376	1 414 058	343 831	22,6%	331 115	21,8%	298 356	21,1%	493 613	34,9%	1 466 915	103,7%	409 346	94,9%	20,6%
Inventory consumed	704 721	670 843	137 598	19,5%	180 056	25,5%	167 777	25,0%	169 830	25,3%	655 260	97,7%	131 619	89,3%	29,0%
Debt impairment	386 424	433 849	33 601	8,7%	100 804	26,1%	67 202	15,5%	134 405	31,0%	336 012	77,4%	-	-	(100,0%)
Depreciation, Amortisation and Impairment	286 928	250 928	61 257	21,3%	61 257	21,3%	61 982	24,7%	66 751	26,6%	251 246	100,1%	84 931	92,1%	(21,4%)
Interest,Dividends and Rent on Land	18 494	18 494	2 897	15,7%	2 688	14,5%	2 422	13,1%	2 238	12,1%	10 244	55,4%	3 075	78,1%	(27,2%)
Contracted services	621 933	637 263	86 603	13,9%	129 292	20,8%	129 350	20,3%	174 517	27,4%	519 762	81,6%	120 562	88,5%	44,8%
Transfers and subsidies	10 686	10 686	755	7,1%	2 044	19,1%	3 529	33,0%	1 920	18,0%	8 249	77,2%	1 848	44,2%	3,9%
Irrecoverable debts written off	-	-	1 284	-	584	-	1 926	-	304	-	4 097	-	-	-	(100,0%)
Operational Cost and Other Cost	282 713	292 403	66 487	23,5%	48 415	17,1%	73 065	25,0%	44 109	15,1%	232 075	79,4%	58 507	131,0%	(24,6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	20	20	288	1 412,5%	-	-	168	822,9%	33	163,1%	489	2 398,5%	193	1 798,7%	(82,8%)
Surplus/(Deficit)	**248 680**	**333 388**	**304 552**		**81 416**		**(63 449)**		**(199 916)**		**122 603**		**(287 401)**		
Transfers and subsidies - capital (monetary allocations)	288 561	375 895	70 344	24,4%	102 081	35,4%	82 324	21,9%	58 753	15,6%	313 502	83,4%	160 452	100,2%	(63,4%)
Transfers and subsidies - capital (in-kind)	-	4 553	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**(141 163)**		**436 105**		**(126 949)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**(141 163)**		**436 105**		**(126 949)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**(141 163)**		**436 105**		**(126 949)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**537 241**	**713 836**	**374 896**		**183 497**		**18 876**		**(141 163)**		**436 105**		**(126 949)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**500 649**	**643 772**	**70 477**	**14,1%**	**130 351**	**26,0%**	**113 477**	**17,6%**	**107 656**	**16,7%**	**421 961**	**65,5%**	**150 058**	**80,3%**	**(28,3%)**
National Government	287 421	375 395	61 168	21,3%	88 766	30,9%	71 585	19,1%	34 890	9,3%	256 410	68,3%	103 385	87,6%	(66,3%)
Provincial Government	1 430	500	-	-	-	-	-	-	-	-	-	-	(1 569)	58,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**288 851**	**375 895**	**61 168**	**21,2%**	**88 766**	**30,7%**	**71 585**	**19,0%**	**34 890**	**9,3%**	**256 410**	**68,2%**	**101 815**	**87,4%**	**(65,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	211 798	267 877	9 309	4,4%	41 585	19,6%	41 892	15,6%	72 765	27,2%	165 552	61,8%	48 243	63,5%	50,8%
Capital Expenditure Functional	**500 649**	**643 772**	**70 477**	**14,1%**	**130 351**	**26,0%**	**113 477**	**17,6%**	**107 698**	**16,7%**	**422 003**	**65,6%**	**150 058**	**80,3%**	**(28,2%)**
Municipal governance and administration	**21 559**	**22 959**	**2 770**	**12,9%**	**1 544**	**7,2%**	**445**	**1,9%**	**3 655**	**15,9%**	**8 415**	**36,7%**	**5 512**	**62,4%**	**(33,7%)**
Executive and Council	2 005	1 912	182	9,1%	29	1,5%	121	6,3%	233	12,2%	566	29,6%	113	34,2%	106,0%
Finance and administration	19 262	20 881	2 580	13,4%	1 473	7,6%	309	1,5%	3 380	16,2%	7 742	37,1%	5 111	68,3%	(33,9%)
Internal audit	292	166	9	3,0%	42	14,3%	15	8,9%	42	25,3%	107	64,8%	289	32,4%	(85,5%)
Community and Public Safety	**46 633**	**69 503**	**6 499**	**13,9%**	**19 068**	**40,9%**	**19 096**	**27,5%**	**12 286**	**17,7%**	**56 949**	**81,9%**	**14 481**	**84,4%**	**(15,2%)**
Community and Social Services	4 952	3 885	-	-	173	3,5%	382	9,8%	2 653	68,3%	3 207	82,6%	466	71,9%	468,8%
Sport And Recreation	16 490	2 790	-	-	102	,6%	4 826	173,0%	(4 182)	(149,9%)	745	26,7%	10 524	81,5%	(139,7%)
Public Safety	11 324	10 792	-	-	6 499	57,4%	1 314	12,2%	935	8,7%	8 748	81,1%	-	-	(100,0%)
Housing	13 867	52 036	6 499	46,9%	12 294	88,7%	12 574	24,2%	12 881	24,8%	44 249	85,0%	3 491	86,3%	269,0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**136 031**	**213 862**	**18 831**	**13,8%**	**27 565**	**20,3%**	**28 464**	**13,3%**	**6 962**	**3,3%**	**81 822**	**38,3%**	**30 179**	**86,4%**	**(76,9%)**
Planning and Development	64 434	170 333	17 466	27,1%	25 976	40,3%	22 650	13,3%	5 332	3,1%	71 424	41,9%	28 516	86,5%	(81,3%)
Road Transport	71 397	43 317	1 325	1,9%	1 590	2,2%	5 787	13,4%	1 601	3,7%	10 303	23,8%	1 662	79,7%	(3,7%)
Environmental Protection	200	212	39	19,6%	-	-	26	12,4%	29	13,9%	95	44,8%	-	-	(100,0%)
Trading Services	**296 367**	**337 379**	**42 377**	**14,3%**	**82 112**	**27,7%**	**65 472**	**19,4%**	**84 855**	**25,2%**	**274 816**	**81,5%**	**99 886**	**79,2%**	**(15,0%)**
Energy sources	43 283	43 083	-	-	2 627	6,1%	8 632	20,0%	16 334	37,9%	27 594	64,0%	7 753	36,4%	110,7%
Water Management	81 604	70 317	13 524	16,6%	13 286	16,3%	11 250	16,0%	11 244	16,0%	49 303	70,1%	33 412	78,0%	(66,3%)
Waste Water Management	144 768	204 875	28 853	19,9%	62 102	42,9%	40 665	19,8%	56 426	27,5%	188 047	91,8%	54 393	92,7%	3,7%
Waste Management	26 712	19 103	-	-	4 097	15,3%	4 924	25,8%	850	4,5%	9 872	51,7%	4 328	63,3%	(80,4%)
Other	**60**	**70**	**-**	**-**	**61**	**102,4%**	**-**	**-**	**(60)**	**(85,6%)**	**2**	**2,2%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**5 442 870**	**5 677 651**	**1 397 118**	**25,7%**	**1 483 851**	**27,3%**	**1 158 273**	**20,4%**	**1 002 672**	**17,7%**	**5 041 914**	**88,8%**	**888 817**	**101,8%**	**12,8%**
Property rates	791 998	881 763	253 116	32,0%	323 253	40,8%	232 467	26,4%	266 857	30,3%	1 075 693	122,0%	191 568	167,9%	39,3%
Service charges	2 773 583	2 612 131	655 776	23,6%	639 844	23,1%	550 922	21,1%	600 851	23,0%	2 447 392	93,7%	634 505	85,6%	(5,3%)
Other revenue	706 503	812 887	57 911	8,2%	130 944	18,5%	97 433	12,0%	116 458	14,3%	402 745	49,5%	43 226	159,2%	169,4%
Transfers and Subsidies - Operational	730 753	821 660	371 580	50,8%	291 649	39,9%	224 162	27,3%	9 942	1,2%	897 332	109,2%	7 334	120,6%	35,6%
Transfers and Subsidies - Capital	288 561	375 895	50 561	17,5%	90 490	31,4%	46 660	12,4%	-	-	187 711	49,9%	-	67,2%	-
Interest	151 472	173 315	8 174	5,4%	7 672	5,1%	6 630	3,8%	8 565	4,9%	31 041	17,9%	12 183	18,8%	(29,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 980 186)**	**(5 081 522)**	**(1 058 442)**	**21,3%**	**(1 420 174)**	**28,5%**	**(1 081 430)**	**21,3%**	**(1 045 804)**	**20,6%**	**(4 605 850)**	**90,6%**	**(988 352)**	**87,6%**	**5,8%**
Suppliers and employees	(4 951 006)	(5 052 342)	(1 058 442)	21,4%	(1 419 600)	28,7%	(1 081 430)	21,4%	(1 045 804)	20,7%	(4 605 275)	91,2%	(988 346)	88,2%	5,8%

Finance charges	(18 494)	(18 494)	-	-	(575)	3,1%	-	-	-	-	(575)	3,1%	(6)	20,1%	(100,0%)
Transfers and Subsidies	(10 686)	(10 686)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**462 684**	**596 129**	**338 676**	**73,2%**	**63 677**	**13,8%**	**76 844**	**12,9%**	**(43 132)**	**(7,2%)**	**436 065**	**73,1%**	**(99 536)**	**231,5%**	**(56,7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**50**	**-**	**(145)**	**-**	**93**	**-**	**7**	**-**	**4**	**-**	**(58)**	**-**	**(112,7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	50	-	(145)	-	93	-	7	-	4	-	(58)	-	(112,7%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(424 230)**	**(643 762)**	**(160 021)**	**37,7%**	**(117 228)**	**27,6%**	**(136 331)**	**21,2%**	**(72 007)**	**11,2%**	**(485 587)**	**75,4%**	**(99 328)**	**87,0%**	**(27,5%)**
Capital assets	(424 230)	(643 762)	(160 021)	37,7%	(117 228)	27,6%	(136 331)	21,2%	(72 007)	11,2%	(485 587)	75,4%	(99 328)	87,0%	(27,5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(424 230)**	**(643 762)**	**(159 972)**	**37,7%**	**(117 374)**	**27,7%**	**(136 238)**	**21,2%**	**(72 000)**	**11,2%**	**(485 583)**	**75,4%**	**(99 386)**	**87,1%**	**(27,6%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(11 554)**	**-**	**(11 454)**	**-**	**(11 320)**	**-**	**(11 238)**	**-**	**(45 565)**	**-**	**(11 634)**	**-**	**(3,4%)**
Repayment of borrowing	-	-	(11 554)	-	(11 454)	-	(11 320)	-	(11 238)	-	(45 565)	-	(11 634)	-	(3,4%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(11 554)**	**-**	**(11 454)**	**-**	**(11 320)**	**-**	**(11 238)**	**-**	**(45 565)**	**-**	**(11 634)**	**-**	**(3,4%)**
Net Increase/(Decrease) in cash held	**38 454**	**(47 633)**	**167 151**	**434,7%**	**(65 151)**	**(169,4%)**	**(70 714)**	**148,5%**	**(126 370)**	**265,3%**	**(95 084)**	**199,6%**	**(210 556)**	**(24 909,7%)**	**(40,0%)**
Cash/cash equivalents at the year begin:	144 508	144 508	201 071	139,1%	288 195	199,4%	223 044	154,3%	152 330	105,4%	201 071	139,1%	756 357	-	(79,9%)
Cash/cash equivalents at the year end:	**182 962**	**96 875**	**288 195**	**157,5%**	**223 044**	**121,9%**	**152 330**	**157,2%**	**25 958**	**26,8%**	**25 958**	**26,8%**	**545 802**	**370,8%**	**(95,2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	81 882	13,3%	19 541	3,2%	16 094	2,6%	498 351	80,9%	615 869	13,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	188 103	36,2%	23 595	4,5%	12 169	2,3%	295 642	56,9%	519 508	10,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	121 395	13,6%	23 272	2,6%	22 505	2,5%	726 463	81,3%	893 635	18,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	55 178	7,4%	18 615	2,5%	13 781	1,9%	654 371	88,2%	741 945	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	21 730	4,1%	7 242	1,4%	6 850	1,3%	488 117	93,2%	523 939	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	591	3,8%	367	2,3%	318	2,0%	14 377	91,9%	15 652	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	36 354	5,0%	17 288	2,4%	16 717	2,3%	657 377	90,3%	727 736	15,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80 172	11,3%	21 469	3,0%	15 913	2,2%	593 761	83,5%	711 316	15,0%	-	-	-	-
Total By Income Source	**585 405**	**12,3%**	**131 390**	**2,8%**	**104 346**	**2,2%**	**3 928 458**	**82,7%**	**4 749 599**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33 929	28,6%	6 237	5,3%	3 706	3,1%	74 705	63,0%	118 576	2,5%	-	-	-	-
Commercial	230 252	24,6%	34 811	3,7%	19 953	2,1%	650 848	69,5%	935 864	19,7%	-	-	-	-
Households	263 749	8,2%	71 600	2,2%	64 087	2,0%	2 832 976	87,6%	3 232 413	68,1%	-	-	-	-
Other	57 474	12,4%	18 742	4,1%	16 601	3,6%	369 930	79,9%	462 746	9,7%	-	-	-	-
Total By Customer Group	**585 405**	**12,3%**	**131 390**	**2,8%**	**104 346**	**2,2%**	**3 928 458**	**82,7%**	**4 749 599**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	319 904	100,0%	-	-	-	-	-	-	319 904	46,7%
Bulk Water	60 731	100,0%	-	-	-	-	-	-	60 731	8,9%
PAYE deductions	16 911	100,0%	-	-	-	-	-	-	16 911	2,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15 619	100,0%	-	-	-	-	-	-	15 619	2,3%
Loan repayments	3 761	100,0%	-	-	-	-	-	-	3 761	,5%
Trade Creditors	267 689	100,0%	-	-	-	-	-	-	267 689	39,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	169	100,0%	-	-	-	-	-	-	169	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**684 785**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**684 785**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**9 535 505**	**9 752 794**	**2 479 203**	**26,0%**	**2 243 502**	**23,5%**	**1 719 040**	**17,6%**	**2 768 264**	**28,4%**	**9 210 009**	**94,4%**	**1 818 722**	**91,7%**	**52,2%**
Exchange Revenue															
Service charges - Electricity	4 702 555	4 796 728	1 083 502	23,0%	919 176	19,5%	698 028	14,6%	1 229 267	25,6%	3 929 974	81,9%	855 935	81,4%	43,6%
Service charges - Water	1 161 224	1 161 224	274 511	23,6%	268 633	23,1%	199 900	17,2%	320 816	27,6%	1 063 860	91,6%	158 463	97,4%	102,5%
Service charges - Waste Water Management	229 216	229 216	62 354	27,2%	66 569	29,0%	45 342	19,8%	82 609	36,0%	256 874	112,1%	60 814	111,0%	35,8%
Service charges - Waste Management	166 268	166 268	42 618	25,6%	42 317	25,5%	28 480	17,1%	56 599	34,0%	170 014	102,3%	41 794	102,3%	35,4%
Sale of Goods and Rendering of Services	23 403	23 403	4 068	17,4%	2 919	12,5%	2 137	9,1%	5 124	21,9%	14 249	60,9%	3 632	35,8%	41,1%
Agency services	5 508	5 508	1 299	23,6%	1 103	20,0%	827	15,0%	757	13,7%	3 986	72,4%	458	446,3%	65,2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	348 663	112 706	44,0%	108 221	42,3%	79 142	22,7%	117 671	33,7%	417 740	119,8%	116 621	168,2%	,9%
Interest earned from Current and Non Current Assets	19 996	36 996	12 304	61,5%	14 450	72,3%	10 044	27,1%	14 160	38,3%	50 958	137,7%	12 607	168,4%	12,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	44 672	7 047	15,8%	10 812	24,2%	2 207	4,9%	10 720	24,0%	30 787	68,9%	8 163	29,0%	31,3%
Licences or permits	3 097	3 097	1 014	32,8%	1 184	38,2%	1 285	41,5%	869	28,1%	4 352	140,5%	429	83,5%	102,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	102 112	102 112	11 163	10,9%	12 319	12,1%	6 873	6,7%	19 167	18,8%	49 522	48,5%	4 181	26,6%	358,5%
Non-Exchange Revenue															
Property rates	1 721 665	1 721 665	434 237	25,2%	423 785	24,6%	296 653	17,2%	566 295	32,9%	1 720 969	100,0%	419 094	102,7%	35,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	12 213	2 213	18,1%	2 348	19,2%	8 659	70,9%	(2 234)	(18,3%)	10 986	90,0%	3 804	165,7%	(158,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 017 129	1 030 638	387 087	38,1%	336 817	33,1%	314 805	30,5%	301 224	29,2%	1 339 934	130,0%	80 204	99,2%	275,6%
Interest Receivables	66 114	66 114	33 751	51,0%	33 079	50,0%	24 427	36,9%	36 087	54,6%	127 344	192,6%	33 518	207,6%	7,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	4 277	4 277	9 328	218,1%	(229)	(5,4%)	229	5,4%	380	8,9%	9 708	227,0%	8 469	-	(95,5%)
Other Gains	-	-	-	-	-	-	-	-	8 753	-	8 753	-	10 536	-	(16,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**8 463 202**	**8 378 686**	**2 141 895**	**25,3%**	**2 221 263**	**26,2%**	**1 180 788**	**14,1%**	**3 678 589**	**43,9%**	**9 222 535**	**110,1%**	**1 686 980**	**90,9%**	**118,1%**
Employee related costs	1 900 195	1 830 082	393 853	20,7%	460 297	24,2%	166 453	9,1%	557 996	30,5%	1 578 600	86,3%	388 558	90,1%	43,6%
Remuneration of councillors	70 450	70 450	14 873	21,1%	14 662	20,8%	9 896	14,0%	20 839	29,6%	60 270	85,6%	13 160	87,8%	58,4%
Bulk purchases - electricity	3 522 533	3 422 533	1 096 913	31,1%	864 232	24,5%	519 786	15,2%	1 379 486	40,3%	3 860 417	112,8%	449 665	86,2%	206,8%
Inventory consumed	995 039	1 004 918	295 462	29,7%	399 918	40,2%	221 185	22,0%	454 323	45,2%	1 370 888	136,4%	314 527	154,6%	44,4%
Debt impairment	420 000	420 000	-	-	-	-	4 332	1,0%	293 904	70,0%	298 236	71,0%	1 146	1,2%	25 537,5%
Depreciation, Amortisation and Impairment	390 012	390 012	84 919	21,8%	85 451	21,9%	57 396	14,7%	107 908	27,7%	335 674	86,1%	32 909	92,2%	227,9%
Interest,Dividends and Rent on Land	56 180	56 180	10 693	19,0%	10 693	19,0%	6 909	12,3%	198 413	353,2%	226 708	403,5%	16 656	156,8%	1 091,2%
Contracted services	811 629	865 184	150 074	18,5%	288 064	35,5%	173 592	20,1%	505 875	58,5%	1 117 605	129,2%	358 460	116,8%	41,1%
Transfers and subsidies	72 457	72 457	14 277	19,7%	14 150	19,5%	15 436	21,3%	13 827	19,1%	57 689	79,6%	13 728	76,9%	,7%
Irrecoverable debts written off	-	-	15 159	-	32 292	-	(28 070)	-	40 454	-	59 834	-	2 018	-	1 904,9%
Operational Cost and Other Cost	224 708	246 871	66 216	29,5%	51 613	23,0%	34 184	13,8%	109 825	44,5%	261 838	106,1%	93 784	96,8%	17,1%
Disposal of Fixed and Intangible Assets	-	-	-	-	(2)	-	(3)	-	2 927	-	2 922	-	89	-	3 192,0%
Other Losses	-	-	(543)	-	(108)	-	(308)	-	(7 187)	-	(8 146)	-	2 281	-	(415,1%)
Surplus/(Deficit)	**1 072 303**	**1 374 108**	**337 308**		**22 239**		**538 252**		**(910 325)**		**(12 526)**		**131 742**		
Transfers and subsidies - capital (monetary allocations)	379 300	475 342	53 750	14,2%	94 902	25,0%	40 120	8,4%	165 641	34,8%	354 413	74,6%	174 325	73,1%	(5,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	1 312	-	1 312	-	746	-	75,8%
Surplus/(Deficit) after capital transfers and contributions	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**(743 371)**		**343 200**		**306 813**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**(743 371)**		**343 200**		**306 813**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**(743 371)**		**343 200**		**306 813**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 451 603**	**1 849 450**	**391 058**		**117 141**		**578 372**		**(743 371)**		**343 200**		**306 813**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**653 856**	**770 153**	**67 979**	**10,4%**	**150 102**	**23,0%**	**(17 531)**	**(2,3%)**	**(226 873)**	**(29,5%)**	**(26 323)**	**(3,4%)**	**41 299**	**6,4%**	**(649,3%)**
National Government	376 127	352 921	44 836	11,9%	60 767	16,2%	(23 808)	(6,7%)	(184 036)	(52,1%)	(102 240)	(29,0%)	9 408	(15,3%)	(2 056,2%)
Provincial Government	2 550	102 860	-	-	15 328	601,1%	14 367	14,0%	(52 153)	(50,7%)	(22 458)	(21,8%)	20 223	56,3%	(357,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**378 677**	**455 781**	**44 836**	**11,8%**	**76 095**	**20,1%**	**(9 441)**	**(2,1%)**	**(236 188)**	**(51,8%)**	**(124 698)**	**(27,4%)**	**29 631**	**4,5%**	**(897,1%)**
Borrowing	177 180	177 180	19 734	11,1%	26 686	15,1%	(9 192)	(5,2%)	(45 997)	(26,0%)	(8 769)	(4,9%)	4 056	8,9%	(1 234,1%)
Internally generated funds	98 000	137 192	3 408	3,5%	47 321	48,3%	1 103	,8%	55 313	40,3%	107 144	78,1%	7 612	10,1%	626,7%
Capital Expenditure Functional	**653 856**	**770 153**	**67 979**	**10,4%**	**168 542**	**25,8%**	**97 236**	**12,6%**	**159 522**	**20,7%**	**493 278**	**64,0%**	**298 622**	**82,5%**	**(46,6%)**
Municipal governance and administration	**58 000**	**279 320**	**21 924**	**37,8%**	**37 003**	**63,8%**	**11 483**	**4,1%**	**91 445**	**32,7%**	**161 854**	**57,9%**	**55 324**	**325,4%**	**65,3%**
Executive and Council	-	226 864	20 240	-	32 616	-	(3 045)	(1,3%)	75 144	33,1%	124 955	55,1%	48 983	967,6%	53,4%
Finance and administration	58 000	52 456	1 684	2,9%	4 449	7,7%	14 466	27,6%	16 301	31,1%	36 899	70,3%	6 341	127,6%	157,1%
Internal audit	-	-	-	-	(62)	-	62	-	-	-	-	-	-	-	-
Community and Public Safety	**17 167**	**151 480**	**2 234**	**13,0%**	**15 682**	**91,4%**	**40 037**	**26,4%**	**24 461**	**16,1%**	**82 414**	**54,4%**	**74 288**	**91,0%**	**(67,1%)**
Community and Social Services	17 167	37 428	2 276	13,3%	(3 034)	(17,7%)	12 271	32,8%	23 262	62,2%	34 774	92,9%	15 320	89,0%	51,8%
Sport And Recreation	-	300	(41)	-	(24)	-	24	8,1%	76	25,3%	34	11,5%	7 361	124,5%	(99,0%)
Public Safety	-	-	-	-	(80)	-	72	-	(4 585)	-	(4 594)	-	4 048	101,1%	(213,3%)
Housing	-	113 752	-	-	18 820	-	27 670	24,3%	5 709	5,0%	52 199	45,9%	47 559	87,6%	(88,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**160 584**	**142 544**	**19 024**	**11,8%**	**74 229**	**46,2%**	**26 333**	**18,5%**	**8 299**	**5,8%**	**127 886**	**89,7%**	**162 034**	**169,8%**	**(94,9%)**
Planning and Development	30 000	23 912	5 180	17,3%	6 327	21,1%	(6 312)	(26,4%)	30 884	129,2%	36 079	150,9%	7 745	57,2%	298,8%
Road Transport	130 584	118 632	13 843	10,6%	67 916	52,0%	32 632	27,5%	(22 761)	(19,2%)	91 631	77,2%	154 289	197,8%	(114,8%)
Environmental Protection	-	-	-	-	(13)	-	13	-	176	-	176	-	-	-	(100,0%)
Trading Services	**418 105**	**196 309**	**24 797**	**5,9%**	**41 714**	**10,0%**	**18 914**	**9,6%**	**34 990**	**17,8%**	**120 415**	**61,3%**	**4 052**	**23,8%**	**763,5%**
Energy sources	196 988	-	-	-	-	-	-	-	-	-	-	-	-	(,6%)	-
Water Management	108 900	82 376	5 496	5,0%	12 298	11,3%	3 201	3,9%	(8 105)	(9,8%)	12 890	15,6%	(26 186)	39,5%	(69,0%)
Waste Water Management	112 217	110 468	19 301	17,2%	29 199	26,0%	15 937	14,4%	40 818	36,9%	105 254	95,3%	13 150	46,6%	210,4%
Waste Management	-	3 465	-	-	218	-	(224)	(6,5%)	2 277	65,7%	2 270	65,5%	17 089	338,4%	(86,7%)
Other	**-**	**500**	**-**	**-**	**(87)**	**-**	**469**	**93,8%**	**327**	**65,3%**	**709**	**141,8%**	**2 924**	**82,4%**	**(88,8%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**8 333 003**	**8 618 615**	**(5 610)**	**(,1%)**	**143 758**	**1,7%**	**51 342**	**,6%**	**(157 924)**	**(1,8%)**	**31 566**	**,4%**	**(105 979)**	**(60,7%)**	**49,0%**
Property rates	1 532 282	1 807 748	(13 181)	(,9%)	8 605	,6%	65 952	3,6%	(25 031)	(1,4%)	36 345	2,0%	59 676	6,8%	(141,9%)
Service charges	5 220 730	5 073 631	1 524	-	2 749	,1%	1 905	-	(2 016)	-	4 162	,1%	(4 793)	,1%	(57,9%)
Other revenue	194 260	194 260	(44 542)	(22,9%)	41 956	21,6%	82 567	42,5%	(51 735)	(26,6%)	28 246	14,5%	(12 245)	111,4%	322,5%
Transfers and Subsidies - Operational	989 608	1 030 638	(4 342)	(,4%)	(26 117)	(2,6%)	(70 615)	(6,9%)	2 724	,3%	(98 350)	(9,5%)	(29 982)	2,4%	(109,1%)
Transfers and Subsidies - Capital	376 127	475 342	54 932	14,6%	116 564	31,0%	(28 467)	(6,0%)	(81 866)	(17,2%)	61 163	12,9%	(118 635)	3,3%	(31,0%)
Interest	19 996	36 996	-	-	-	-	-	-	-	-	-	-	-	(32 107,2%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 447 306)**	**(7 532 903)**	**55 744**	**(,7%)**	**(45 107)**	**,6%**	**(42 511)**	**,6%**	**(17 310)**	**,2%**	**(49 185)**	**,7%**	**18 449**	**(1,4%)**	**(193,8%)**
Suppliers and employees	(7 318 669)	(7 404 266)	55 744	(,8%)	(45 107)	,6%	(42 511)	,6%	(17 310)	,2%	(49 185)	,7%	18 449	(1,5%)	(193,8%)

Finance charges	(56 180)	(56 180)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(72 457)	(72 457)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**885 697**	**1 085 712**	**50 134**	**5,7%**	**98 651**	**11,1%**	**8 831**	**,8%**	**(175 234)**	**(16,1%)**	**(17 619)**	**(1,6%)**	**(87 529)**	**(428,6%)**	**100,2%**
Cash Flow from Investing Activities															
Receipts	**-**	**10 372**	**(221)**	**-**	**7 815**	**-**	**6 126**	**59,1%**	**(4 135)**	**(39,9%)**	**9 585**	**92,4%**	**(1 157)**	**-**	**257,4%**
Proceeds on disposal of PPE	-	10 372	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(221)	-	7 815	-	6 126	-	(4 135)	-	9 585	-	(1 157)	-	257,4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(653 856)**	**(780 198)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(653 856)	(780 198)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(653 856)**	**(769 826)**	**(221)**	**-**	**7 815**	**(1,2%)**	**6 126**	**(,8%)**	**(4 135)**	**,5%**	**9 585**	**(1,2%)**	**(1 157)**	**-**	**257,4%**
Cash Flow from Financing Activities															
Receipts	**177 180**	**177 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	177 180	177 180	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 000)**	**(90 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(90 000)	(90 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**87 180**	**87 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**319 020**	**403 065**	**49 913**	**15,6%**	**106 466**	**33,4%**	**14 956**	**3,7%**	**(179 369)**	**(44,5%)**	**(8 034)**	**(2,0%)**	**(88 686)**	**(939,5%)**	**102,3%**
Cash/cash equivalents at the year begin:	366 387	366 387	-	-	49 913	13,6%	156 379	42,7%	171 336	46,8%	-	-	(4 953 799)	-	(103,5%)
Cash/cash equivalents at the year end:	**685 407**	**769 452**	**49 913**	**7,3%**	**156 379**	**22,8%**	**171 336**	**22,3%**	**(8 034)**	**(1,0%)**	**(8 034)**	**(1,0%)**	**(5 042 486)**	**(488,3%)**	**(99,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	168 108	4,4%	52 933	1,4%	48 156	1,3%	3 576 431	93,0%	3 845 627	38,0%	-	-	29 017 567	754,6%
Trade and Other Receivables from Exchange Transactions - Electricity	458 992	42,6%	12 647	1,2%	6 754	,6%	599 849	55,6%	1 078 243	10,7%	-	-	3 033 053	281,3%
Receivables from Non-exchange Transactions - Property Rates	164 417	10,1%	29 007	1,8%	27 810	1,7%	1 398 893	86,3%	1 620 126	16,0%	-	-	10 307 018	636,2%
Receivables from Exchange Transactions - Waste Water Management	34 634	6,1%	8 712	1,5%	7 916	1,4%	514 298	90,9%	565 560	5,6%	-	-	4 117 837	728,1%
Receivables from Exchange Transactions - Waste Management	19 265	6,2%	5 015	1,6%	4 726	1,5%	282 013	90,7%	311 019	3,1%	-	-	2 198 504	706,9%
Receivables from Exchange Transactions - Property Rental Debtors	3 696	4,8%	885	1,1%	1 247	1,6%	71 189	92,4%	77 016	,8%	-	-	625 349	812,0%
Interest on Arrear Debtor Accounts	110 167	4,5%	52 904	2,2%	49 196	2,0%	2 247 713	91,4%	2 459 980	24,3%	-	-	14 057 401	571,4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	709	,4%	202	,1%	246	,2%	162 649	99,3%	163 805	1,6%	-	-	1 913 963	1 168,4%
Total By Income Source	**959 988**	**9,5%**	**162 304**	**1,6%**	**146 050**	**1,4%**	**8 853 036**	**87,5%**	**10 121 378**	**100,0%**	**-**	**-**	**65 270 693**	**644,9%**
Debtors Age Analysis By Customer Group														
Organs of State	105 239	33,3%	10 878	3,4%	8 373	2,6%	191 625	60,6%	316 115	3,1%	-	-	1 036 205	327,8%
Commercial	438 989	25,3%	29 201	1,7%	20 336	1,2%	1 244 775	71,8%	1 733 301	17,1%	-	-	7 994 594	461,2%
Households	415 759	5,2%	122 225	1,5%	117 342	1,5%	7 416 635	91,9%	8 071 962	79,8%	-	-	56 239 894	696,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**959 988**	**9,5%**	**162 304**	**1,6%**	**146 050**	**1,4%**	**8 853 036**	**87,5%**	**10 121 378**	**100,0%**	**-**	**-**	**65 270 693**	**644,9%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	795 731	36,1%	298 933	13,6%	350 150	15,9%	757 124	34,4%	2 201 938	55,5%
Bulk Water	193 235	13,0%	(12 765)	(,9%)	125 937	8,4%	1 184 318	79,4%	1 490 725	37,6%
PAYE deductions	(15)	(1 548 900,0%)	8	774 500,0%	8	774 500,0%	-	-	0	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	240 414	87,5%	15 148	5,5%	9 501	3,5%	9 848	3,6%	274 912	6,9%
Auditor-General	4	100,0%	-	-	-	-	-	-	4	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 229 368**	**31,0%**	**301 325**	**7,6%**	**485 596**	**12,2%**	**1 951 290**	**49,2%**	**3 967 579**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 705 642**	**2 727 211**	**791 762**	**29,3%**	**731 880**	**27,1%**	**655 467**	**24,0%**	**531 655**	**19,5%**	**2 710 764**	**99,4%**	**498 356**	**100,5%**	**6,7%**
Exchange Revenue															
Service charges - Electricity	1 015 627	1 015 627	283 021	27,9%	241 247	23,8%	232 285	22,9%	234 216	23,1%	990 768	97,6%	215 423	101,8%	8,7%
Service charges - Water	252 278	247 028	60 987	24,2%	62 626	24,8%	62 168	25,2%	57 249	23,2%	243 029	98,4%	58 980	99,6%	(2,9%)
Service charges - Waste Water Management	164 016	162 966	37 708	23,0%	37 888	23,1%	37 941	23,3%	36 854	22,6%	150 392	92,3%	35 349	90,7%	4,3%
Service charges - Waste Management	119 286	120 089	30 367	25,5%	30 381	25,5%	30 181	25,1%	29 470	24,5%	120 399	100,3%	28 279	98,5%	4,2%
Sale of Goods and Rendering of Services	5 237	6 383	1 931	36,9%	1 947	37,2%	2 142	33,6%	1 814	28,4%	7 834	122,7%	1 862	166,7%	(2,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	3 695	907	24,6%	853	23,1%	881	23,8%	749	20,3%	3 391	91,8%	897	93,2%	(16,5%)
Interest earned from Current and Non Current Assets	5 927	7 927	2 019	34,1%	2 055	34,7%	4 447	56,1%	3 033	38,3%	11 554	145,8%	2 909	121,1%	4,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	13 052	3 151	25,5%	3 375	27,3%	3 128	24,0%	3 028	23,2%	12 682	97,2%	5 550	115,8%	(45,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 436	1 941	689	48,0%	107	7,4%	286	14,8%	129	6,6%	1 212	62,4%	1 004	114,9%	(87,2%)
Non-Exchange Revenue															
Property rates	455 840	455 840	115 945	25,4%	116 512	25,6%	116 898	25,6%	116 029	25,5%	465 384	102,1%	106 867	101,7%	8,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	7 057	994	12,3%	1 919	23,8%	5 120	72,5%	2 478	35,1%	10 510	148,9%	24 649	363,5%	(89,9%)
Licences or permits	38	38	15	40,1%	6	15,4%	11	28,0%	5	12,4%	36	95,9%	21	183,9%	(77,8%)
Transfer and subsidies - Operational	652 424	663 723	250 421	38,4%	228 818	35,1%	156 114	23,5%	41 922	6,3%	677 275	102,0%	10 570	97,1%	296,6%
Interest Receivables	3 336	3 336	1 294	38,8%	1 500	45,0%	1 486	44,6%	1 586	47,6%	5 867	175,9%	1 430	169,6%	11,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	11 909	2 057	-	2 038	-	2 826	23,7%	2 843	23,9%	9 763	82,0%	-	-	(100,0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	6 102	6 599	256	4,2%	609	10,0%	(446)	(6,8%)	250	3,8%	668	10,1%	4 568	79,5%	(94,5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 849 756**	**2 904 908**	**658 817**	**23,1%**	**782 135**	**27,4%**	**752 366**	**25,9%**	**874 030**	**30,1%**	**3 067 347**	**105,6%**	**917 964**	**108,1%**	**(4,8%)**
Employee related costs	773 264	749 846	190 744	24,7%	196 022	25,3%	198 583	26,5%	199 324	26,6%	784 674	104,6%	166 763	104,4%	19,5%
Remuneration of councillors	31 207	32 707	7 472	23,9%	15 277	49,0%	3 614	11,1%	8 843	27,0%	35 206	107,6%	7 517	107,4%	17,6%
Bulk purchases - electricity	784 460	767 660	176 442	22,5%	184 121	23,5%	177 970	23,2%	273 870	35,7%	812 403	105,8%	204 122	101,4%	34,2%
Inventory consumed	183 946	186 092	60 876	33,1%	62 165	33,8%	63 628	34,2%	68 799	37,0%	255 469	137,3%	51 935	158,2%	32,5%
Debt impairment	212 471	219 871	-	-	-	-	-	-	-	-	-	-	(16 614)	5,0%	(100,0%)
Depreciation, Amortisation and Impairment	396 826	434 079	101 051	25,5%	111 230	28,0%	104 859	24,2%	106 137	24,5%	423 277	97,5%	98 458	112,0%	7,8%
Interest,Dividends and Rent on Land	25 915	25 915	5 406	20,9%	5 406	20,9%	6 236	24,1%	6 276	24,2%	23 323	90,0%	78 600	326,9%	(92,0%)
Contracted services	186 523	214 880	59 614	32,0%	134 017	71,9%	97 126	45,2%	122 039	56,8%	412 797	192,1%	194 392	151,4%	(37,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	105 460	25 316	27,0%	27 415	29,3%	50 969	48,3%	43 195	41,0%	146 894	139,3%	64 130	106,5%	(32,6%)
Operational Cost and Other Cost	161 485	168 317	31 897	19,8%	46 437	28,8%	49 372	29,3%	44 741	26,6%	172 446	102,5%	68 575	119,1%	(34,8%)
Disposal of Fixed and Intangible Assets	0	2	-	-	-	-	1	49,3%	1	46,8%	2	96,0%	-	-	(100,0%)
Other Losses	-	80	-	-	45	-	6	8,1%	804	1 005,5%	856	1 069,8%	85	-	847,4%
Surplus/(Deficit)	**(144 114)**	**(177 697)**	**132 945**		**(50 255)**		**(96 898)**		**(342 375)**		**(356 583)**		**(419 608)**		
Transfers and subsidies - capital (monetary allocations)	232 168	242 595	24 983	10,8%	52 070	22,4%	23 305	9,6%	52 014	21,4%	152 372	62,8%	35 245	83,5%	47,6%
Transfers and subsidies - capital (in-kind)	-	104	-	-	52	-	-	-	-	-	52	50,0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**(290 361)**		**(204 159)**		**(384 363)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**(290 361)**		**(204 159)**		**(384 363)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**(290 361)**		**(204 159)**		**(384 363)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**88 054**	**65 002**	**157 929**		**1 867**		**(73 593)**		**(290 361)**		**(204 159)**		**(384 363)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**235 558**	**239 909**	**24 896**	**10,6%**	**48 054**	**20,4%**	**24 990**	**10,4%**	**125 187**	**52,2%**	**223 127**	**93,0%**	**53 360**	**86,6%**	**134,6%**
National Government	231 380	229 385	24 575	10,6%	46 372	20,0%	24 696	10,8%	112 370	49,0%	208 012	90,7%	45 231	86,0%	148,4%
Provincial Government	788	1 668	186	23,6%	72	9,1%	78	4,7%	688	41,2%	1 024	61,4%	105	108,9%	558,1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**232 168**	**231 054**	**24 761**	**10,7%**	**46 444**	**20,0%**	**24 775**	**10,7%**	**113 057**	**48,9%**	**209 036**	**90,5%**	**45 335**	**86,3%**	**149,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 390	8 855	135	4,0%	1 610	47,5%	216	2,4%	12 129	137,0%	14 091	159,1%	8 025	89,6%	51,2%
Capital Expenditure Functional	**235 558**	**239 909**	**24 896**	**10,6%**	**48 054**	**20,4%**	**24 990**	**10,4%**	**125 187**	**52,2%**	**223 127**	**93,0%**	**53 360**	**86,6%**	**134,6%**
Municipal governance and administration	**3 500**	**5 938**	**321**	**9,2%**	**922**	**26,3%**	**235**	**4,0%**	**1 953**	**32,9%**	**3 431**	**57,8%**	**5 921**	**170,1%**	**(67,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	4 800	-	(100,0%)
Finance and administration	3 500	5 938	321	9,2%	922	26,3%	235	4,0%	1 953	32,9%	3 431	57,8%	1 121	82,1%	74,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 802**	**20 060**	**1 820**	**9,7%**	**3 237**	**17,2%**	**978**	**4,9%**	**962**	**4,8%**	**6 998**	**34,9%**	**10 146**	**144,2%**	**(90,5%)**
Community and Social Services	378	1 236	-	-	142	37,6%	59	4,8%	470	38,1%	672	54,3%	490	144,8%	(4,0%)
Sport And Recreation	18 424	18 674	1 820	9,9%	3 095	16,8%	918	4,9%	375	2,0%	6 210	33,3%	9 584	147,5%	(96,1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	61,6%	-
Housing	-	150	-	-	-	-	-	-	117	77,8%	117	77,8%	72	84,0%	61,3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**73 444**	**96 854**	**10 895**	**14,8%**	**24 734**	**33,7%**	**4 692**	**4,8%**	**26 915**	**27,8%**	**67 237**	**69,4%**	**16 641**	**78,6%**	**61,7%**
Planning and Development	250	102	74	29,8%	28	11,2%	-	-	-	-	102	100,0%	32	(48,9%)	(100,0%)
Road Transport	73 194	96 752	10 821	14,8%	24 706	33,8%	4 692	4,9%	26 915	27,8%	67 134	69,4%	16 608	78,8%	62,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**139 812**	**117 058**	**11 859**	**8,5%**	**19 161**	**13,7%**	**19 085**	**16,3%**	**95 356**	**81,5%**	**145 461**	**124,3%**	**17 931**	**77,0%**	**431,8%**
Energy sources	41 300	43 897	-	-	8 745	21,2%	9 644	22,0%	11 340	25,8%	29 730	67,7%	7 225	71,6%	57,0%
Water Management	65 790	72 927	11 859	18,0%	10 203	15,5%	9 441	12,9%	83 824	114,9%	115 327	158,1%	11 473	82,8%	630,6%
Waste Water Management	32 722	180	-	-	180	,5%	-	-	-	-	180	100,0%	(803)	-	(100,0%)
Waste Management	-	53	-	-	33	-	-	-	192	362,4%	225	423,7%	37	88,7%	426,2%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 721**	**71,6%**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 805 732**	**2 853 570**	**1 489 490**	**53,1%**	**1 171 426**	**41,8%**	**1 113 773**	**39,0%**	**900 899**	**31,6%**	**4 675 588**	**163,9%**	**1 027 856**	**193,9%**	**(12,4%)**
Property rates	391 927	395 122	91 100	23,2%	93 161	23,8%	94 603	23,9%	98 542	24,9%	377 405	95,5%	69 378	216,9%	42,0%
Service charges	1 304 866	1 352 175	343 820	26,3%	345 994	26,5%	330 450	24,4%	338 909	25,1%	1 359 174	100,5%	288 817	143,8%	17,3%
Other revenue	229 420	223 355	611 132	266,4%	399 603	174,2%	393 621	176,2%	454 128	203,3%	1 858 484	832,1%	608 583	3 979,6%	(25,4%)
Transfers and Subsidies - Operational	641 924	642 530	374 350	58,3%	255 559	39,8%	219 555	34,2%	6 893	1,1%	856 357	133,3%	24 461	113,9%	(71,8%)
Transfers and Subsidies - Capital	231 668	232 460	65 876	28,4%	76 288	32,9%	74 453	32,0%	463	,2%	217 080	93,4%	35 163	139,0%	(98,7%)
Interest	5 927	7 926	3 211	54,2%	822	13,9%	1 091	13,8%	1 964	24,8%	7 088	89,4%	1 455	83,9%	35,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 396 418)**	**(2 401 776)**	**(854 383)**	**35,7%**	**(779 384)**	**32,5%**	**(690 204)**	**28,7%**	**(678 740)**	**28,3%**	**(3 002 711)**	**125,0%**	**(562 038)**	**132,3%**	**20,8%**
Suppliers and employees	(2 370 504)	(2 375 862)	(843 173)	35,6%	(768 573)	32,4%	(690 204)	29,1%	(675 887)	28,4%	(2 977 837)	125,3%	(558 598)	132,4%	21,0%

Finance charges	(25 915)	(25 915)	(11 211)	43,3%	(10 811)	41,7%	-	-	(2 853)	11,0%	(24 875)	96,0%	(3 440)	122,0%	(17,1%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**409 313**	**451 793**	**635 106**	**155,2%**	**392 042**	**95,8%**	**423 570**	**93,8%**	**222 159**	**49,2%**	**1 672 877**	**370,3%**	**465 818**	**547,3%**	**(52,3%)**
Cash Flow from Investing Activities															
Receipts	**20 000**	**20 000**	**5 702**	**28,5%**	**712**	**3,6%**	**271**	**1,4%**	**240**	**1,2%**	**6 926**	**34,6%**	**5 404**	**27,1%**	**(95,6%)**
Proceeds on disposal of PPE	20 000	20 000	5 702	28,5%	712	3,6%	271	1,4%	240	1,2%	6 926	34,6%	5 404	27,1%	(95,6%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(235 558)**	**(239 909)**	**(40 026)**	**17,0%**	**(51 054)**	**21,7%**	**(14 874)**	**6,2%**	**(89 595)**	**37,3%**	**(195 550)**	**81,5%**	**(33 141)**	**89,5%**	**170,3%**
Capital assets	(235 558)	(239 909)	(40 026)	17,0%	(51 054)	21,7%	(14 874)	6,2%	(89 595)	37,3%	(195 550)	81,5%	(33 141)	89,5%	170,3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(215 558)**	**(219 909)**	**(34 324)**	**15,9%**	**(50 342)**	**23,4%**	**(14 603)**	**6,6%**	**(89 355)**	**40,6%**	**(188 624)**	**85,8%**	**(27 737)**	**98,6%**	**222,2%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(36 903)**	**(36 903)**	**(10 383)**	**28,1%**	**(20 078)**	**54,4%**	**-**	**-**	**(6 443)**	**17,5%**	**(36 903)**	**100,0%**	**(5 856)**	**104,4%**	**10,0%**
Repayment of borrowing	(36 903)	(36 903)	(10 383)	28,1%	(20 078)	54,4%	-	-	(6 443)	17,5%	(36 903)	100,0%	(5 856)	104,4%	10,0%
Net Cash from/(used) Financing Activities	**(36 903)**	**(36 903)**	**(10 383)**	**28,1%**	**(20 078)**	**54,4%**	**-**	**-**	**(6 443)**	**17,5%**	**(36 903)**	**100,0%**	**(5 856)**	**104,4%**	**10,0%**
Net Increase/(Decrease) in cash held	**156 852**	**194 981**	**590 399**	**376,4%**	**321 623**	**205,0%**	**408 967**	**209,7%**	**126 361**	**64,8%**	**1 447 349**	**742,3%**	**432 226**	**932,5%**	**(70,8%)**
Cash/cash equivalents at the year begin:	224 440	85 472	84 522	37,7%	675 871	301,1%	997 494	1 167,0%	1 406 460	1 645,5%	84 522	98,9%	1 440 677	112,6%	(2,4%)
Cash/cash equivalents at the year end:	**381 292**	**280 452**	**675 871**	**177,3%**	**997 494**	**261,6%**	**1 406 460**	**501,5%**	**1 532 821**	**546,6%**	**1 532 821**	**546,6%**	**1 872 903**	**834,5%**	**(18,2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 632	2,7%	15 212	1,9%	12 038	1,5%	750 178	93,9%	799 060	32,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	45 907	54,6%	3 985	4,7%	2 355	2,8%	31 845	37,9%	84 092	3,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 618	7,8%	10 259	2,6%	8 992	2,3%	343 716	87,3%	393 586	16,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 554	1,9%	10 198	1,4%	8 767	1,2%	696 931	95,5%	729 451	29,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 836	2,7%	7 461	1,9%	6 593	1,7%	373 121	93,7%	398 010	16,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	559	5,6%	285	2,9%	235	2,4%	8 843	89,1%	9 922	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	935	2,9%	859	2,6%	823	2,5%	30 049	92,0%	32 666	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 413)	516,1%	1 486	(41,6%)	230	(6,5%)	13 129	(368,0%)	(3 567)	(,1%)	-	-	-	-
Total By Income Source	**105 628**	**4,3%**	**49 745**	**2,0%**	**40 033**	**1,6%**	**2 247 813**	**92,0%**	**2 443 220**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(784)	(5,4%)	2 309	15,9%	857	5,9%	12 170	83,6%	14 551	,6%	-	-	-	-
Commercial	37 728	21,8%	5 885	3,4%	4 934	2,8%	124 652	72,0%	173 199	7,1%	-	-	-	-
Households	68 682	3,0%	41 546	1,8%	34 237	1,5%	2 110 860	93,6%	2 255 325	92,3%	-	-	-	-
Other	2	1,5%	5	3,4%	6	4,2%	132	90,9%	145	-	-	-	-	-
Total By Customer Group	**105 628**	**4,3%**	**49 745**	**2,0%**	**40 033**	**1,6%**	**2 247 813**	**92,0%**	**2 443 220**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	186 925	21,9%	-	-	-	-	664 947	78,1%	851 872	66,8%
Bulk Water	45 448	12,7%	21 135	5,9%	-	-	292 510	81,5%	359 093	28,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 821	100,0%	-	-	-	-	-	-	44 821	3,5%
Auditor-General	5 350	100,0%	-	-	-	-	-	-	5 350	,4%
Other	13 976	100,0%	-	-	-	-	-	-	13 976	1,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**296 521**	**23,3%**	**21 135**	**1,7%**	**-**	**-**	**957 457**	**75,1%**	**1 275 113**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		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	**5 862 917**	**5 805 267**	**1 576 343**	**26,9%**	**1 415 898**	**24,2%**	**1 325 316**	**22,8%**	**1 199 997**	**20,7%**	**5 517 554**	**95,0%**	**1 138 088**	**97,9%**	**5,4%**
Exchange Revenue															
Service charges - Electricity	2 647 650	2 515 650	688 627	26,0%	564 717	21,3%	554 801	22,1%	606 157	24,1%	2 414 303	96,0%	532 119	96,9%	13,9%
Service charges - Water	638 791	623 791	138 323	21,7%	156 211	24,5%	156 264	25,1%	147 394	23,6%	598 191	95,9%	139 019	97,6%	6,0%
Service charges - Waste Water Management	141 541	151 541	37 392	26,4%	38 313	27,1%	38 187	25,2%	39 506	26,1%	153 398	101,2%	33 909	101,9%	16,5%
Service charges - Waste Management	127 626	131 673	33 585	26,3%	33 745	26,4%	35 906	27,3%	35 568	27,0%	138 803	105,4%	31 234	103,6%	13,9%
Sale of Goods and Rendering of Services	11 617	12 123	3 375	29,0%	4 014	34,6%	4 813	39,7%	4 333	35,7%	16 536	136,4%	4 338	130,1%	(,1%)
Agency services	8 365	8 365	847	10,1%	1 848	22,1%	3 831	45,8%	1 644	19,6%	8 169	97,7%	3 190	120,8%	(48,5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	579	73	247,5%	339	1 152,8%	294	50,8%	202	34,9%	908	156,7%	2	15,5%	8 231,8%
Interest earned from Current and Non Current Assets	45 000	30 000	8 546	19,0%	9 234	20,5%	8 936	29,8%	11 313	37,7%	38 029	126,8%	10 384	84,3%	8,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 924	1 724	555	19,0%	574	19,6%	562	32,6%	571	33,1%	2 261	131,2%	608	74,2%	(6,2%)
Rental from Fixed Assets	19 839	19 289	3 070	15,5%	4 338	21,9%	3 563	18,5%	3 846	19,9%	14 817	76,8%	3 165	77,1%	21,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	61 302	114 236	6 863	11,2%	16 085	26,2%	12 452	10,9%	3 552	3,1%	38 953	34,1%	-	19,0%	(100,0%)
Development Charges	210	210	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 614	22 697	5 725	36,7%	2 833	18,1%	5 215	23,0%	5 549	24,4%	19 322	85,1%	8 030	142,8%	(30,9%)
Non-Exchange Revenue															
Property rates	840 481	844 481	244 623	29,1%	214 151	25,5%	191 390	22,7%	189 912	22,5%	840 075	99,5%	174 330	96,9%	8,9%
Surcharges and Taxes	7 886	7 886	607	7,7%	3 827	48,5%	2 409	30,5%	2 525	32,0%	9 368	118,8%	3 336	120,4%	(24,3%)
Fines, penalties and forfeits	5 526	7 280	1 809	32,7%	833	15,1%	2 387	32,8%	4 024	55,3%	9 053	124,3%	9 147	300,3%	(56,0%)
Licences or permits	3 632	3 632	974	26,8%	1 051	28,9%	1 006	27,7%	969	26,7%	4 000	110,1%	872	100,7%	11,2%
Transfer and subsidies - Operational	621 195	623 001	246 949	39,8%	209 680	33,8%	154 906	24,9%	6 728	1,1%	618 263	99,2%	4 092	98,1%	64,4%
Interest Receivables	1 870	1 870	518	27,7%	162	8,6%	187	10,0%	279	14,9%	1 147	61,3%	246	89,5%	13,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	12	-	12	-	-	-	(100,0%)
Other Gains	661 816	685 236	153 883	23,3%	153 943	23,3%	148 208	21,6%	135 912	19,8%	591 946	86,4%	180 067	104,6%	(24,5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**6 008 928**	**5 982 453**	**1 428 323**	**23,8%**	**1 435 648**	**23,9%**	**1 365 895**	**22,8%**	**1 485 910**	**24,8%**	**5 715 776**	**95,5%**	**1 423 727**	**99,2%**	**4,4%**
Employee related costs	1 328 011	1 306 314	292 904	22,1%	306 585	23,1%	302 668	23,2%	305 666	23,4%	1 207 822	92,5%	284 592	95,2%	7,4%
Remuneration of councillors	41 753	36 702	8 509	20,4%	8 990	21,5%	8 487	23,1%	10 163	27,7%	36 149	98,5%	8 418	88,1%	20,7%
Bulk purchases - electricity	2 034 474	1 816 506	488 555	24,0%	442 318	21,7%	455 128	25,1%	489 359	26,9%	1 875 360	103,2%	426 482	99,1%	14,7%
Inventory consumed	444 991	512 046	114 427	25,7%	140 549	31,6%	113 058	22,1%	108 808	21,2%	476 843	93,1%	131 878	98,4%	(17,5%)
Debt impairment	225 087	225 087	54 739	24,3%	54 739	24,3%	54 739	24,3%	54 739	24,3%	218 957	97,3%	33 394	97,5%	63,9%
Depreciation, Amortisation and Impairment	342 632	359 530	90 072	26,3%	90 136	26,3%	91 814	25,5%	88 988	24,8%	361 009	100,4%	77 878	96,3%	14,3%
Interest,Dividends and Rent on Land	191 420	191 398	48 655	25,4%	43 635	22,8%	47 182	24,7%	40 436	21,1%	179 907	94,0%	45 498	102,6%	(11,1%)
Contracted services	492 958	557 324	76 701	15,6%	144 945	29,4%	109 607	19,7%	132 548	23,8%	463 801	83,2%	148 284	86,6%	(10,6%)
Transfers and subsidies	7 293	5 688	652	8,9%	118	1,6%	614	10,8%	1 272	22,4%	2 655	46,7%	825	40,1%	54,1%
Irrecoverable debts written off	-	(0)	24 649	-	3 843	-	3 241	(324 113 500,0%)	32 571	###############	64 305	###############	37 981	###############	(14,2%)
Operational Cost and Other Cost	426 930	466 524	100 925	23,6%	88 343	20,7%	73 121	15,7%	96 132	20,6%	358 520	76,8%	83 927	88,6%	14,5%
Disposal of Fixed and Intangible Assets	-	-	-	-	591	-	-	-	1 601	-	2 192	-	997	-	60,6%
Other Losses	473 380	505 335	127 535	26,9%	110 856	23,4%	106 236	21,0%	123 628	24,5%	468 255	92,7%	143 573	136,2%	(13,9%)
Surplus/(Deficit)	**(146 012)**	**(177 186)**	**148 020**		**(19 750)**		**(40 579)**		**(285 913)**		**(198 222)**		**(285 639)**		
Transfers and subsidies - capital (monetary allocations)	227 359	223 066	25 884	11,4%	83 164	36,6%	53 306	23,9%	81 578	36,6%	243 932	109,4%	65 805	93,0%	24,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	71	-	71	-	88	-	(19,4%)
Surplus/(Deficit) after capital transfers and contributions	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**(204 265)**		**45 780**		**(219 746)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**(204 265)**		**45 780**		**(219 746)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**(204 265)**		**45 780**		**(219 746)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 347**	**45 880**	**173 904**		**63 414**		**12 727**		**(204 265)**		**45 780**		**(219 746)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		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	**457 359**	**510 868**	**59 875**	**13,1%**	**103 725**	**22,7%**	**82 959**	**16,2%**	**146 073**	**28,6%**	**392 631**	**76,9%**	**140 530**	**81,7%**	**3,9%**
National Government	227 359	220 066	22 508	9,9%	86 642	38,1%	37 489	17,0%	76 985	35,0%	223 624	101,6%	34 982	81,7%	120,1%
Provincial Government	-	3 600	-	-	-	-	-	-	561	15,6%	561	15,6%	48	96,9%	1 074,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	99	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**227 359**	**223 765**	**22 508**	**9,9%**	**86 642**	**38,1%**	**37 489**	**16,8%**	**77 546**	**34,7%**	**224 185**	**100,2%**	**35 030**	**81,7%**	**121,4%**
Borrowing	210 000	255 905	36 002	17,1%	12 030	5,7%	37 105	14,5%	52 705	20,6%	137 843	53,9%	72 136	76,2%	(26,9%)
Internally generated funds	20 000	31 197	1 365	6,8%	5 053	25,3%	8 364	26,8%	15 821	50,7%	30 603	98,1%	33 364	183,0%	(52,6%)
Capital Expenditure Functional	**457 359**	**510 868**	**59 875**	**13,1%**	**103 725**	**22,7%**	**82 959**	**16,2%**	**146 144**	**28,6%**	**392 702**	**76,9%**	**140 618**	**81,7%**	**3,9%**
Municipal governance and administration	**23 812**	**35 241**	**1 384**	**5,8%**	**4 176**	**17,5%**	**3 797**	**10,8%**	**15 448**	**43,8%**	**24 805**	**70,4%**	**15 547**	**59,4%**	**(,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	29,0%	-
Finance and administration	23 812	35 241	1 384	5,8%	4 176	17,5%	3 797	10,8%	15 448	43,8%	24 805	70,4%	15 547	59,4%	(,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**41 414**	**57 302**	**441**	**1,1%**	**2 425**	**5,9%**	**16 639**	**29,0%**	**16 136**	**28,2%**	**35 641**	**62,2%**	**21 725**	**98,3%**	**(25,7%)**
Community and Social Services	8 878	14 535	441	5,0%	2 309	26,0%	303	2,1%	6 590	45,3%	9 644	66,3%	3 132	31,7%	110,4%
Sport And Recreation	28 923	39 846	-	-	116	,4%	16 251	40,8%	8 925	22,4%	25 292	63,5%	17 167	129,7%	(48,0%)
Public Safety	813	911	-	-	-	-	-	-	488	53,6%	488	53,6%	66	9,8%	638,3%
Housing	2 801	2 009	-	-	-	-	85	4,2%	132	6,6%	217	10,8%	1 361	42,5%	(90,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**95 841**	**103 870**	**10 460**	**10,9%**	**14 843**	**15,5%**	**147**	**,1%**	**30 384**	**29,3%**	**55 833**	**53,8%**	**27 658**	**79,8%**	**9,9%**
Planning and Development	43 000	57 355	-	-	8 500	19,8%	-	-	17 755	31,0%	26 255	45,8%	13 689	53,1%	29,7%
Road Transport	52 508	46 249	10 460	19,9%	6 343	12,1%	147	,3%	12 588	27,2%	29 538	63,9%	13 906	93,3%	(9,5%)
Environmental Protection	333	266	-	-	-	-	-	-	41	15,4%	41	15,4%	63	80,4%	(34,6%)
Trading Services	**294 607**	**304 163**	**39 246**	**13,3%**	**81 816**	**27,8%**	**62 146**	**20,4%**	**83 050**	**27,3%**	**266 258**	**87,5%**	**74 284**	**84,0%**	**11,8%**
Energy sources	49 111	45 073	-	-	9 614	19,6%	22 318	49,5%	15 983	35,5%	47 914	106,3%	45 055	68,3%	(64,5%)
Water Management	178 662	172 772	25 633	14,3%	52 184	29,2%	38 807	22,5%	61 525	35,6%	178 148	103,1%	20 174	84,2%	205,0%
Waste Water Management	59 349	81 535	13 613	22,9%	17 568	29,6%	542	,7%	5 543	6,8%	37 266	45,7%	8 911	116,6%	(37,8%)
Waste Management	7 484	4 784	-	-	2 449	32,7%	480	10,0%	-	-	2 929	61,2%	144	1,2%	(100,0%)
Other	**1 685**	**10 292**	**8 343**	**495,1%**	**466**	**27,6%**	**230**	**2,2%**	**1 125**	**10,9%**	**10 164**	**98,8%**	**1 404**	**96,6%**	**(19,8%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		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	**5 649 077**	**5 615 780**	**1 600 187**	**28,3%**	**1 448 071**	**25,6%**	**1 433 747**	**25,5%**	**1 279 943**	**22,8%**	**5 761 948**	**102,6%**	**1 038 673**	**101,7%**	**23,2%**
Property rates	792 840	802 266	195 473	24,7%	181 403	22,9%	230 270	28,7%	190 629	23,8%	797 774	99,4%	257 145	98,9%	(25,9%)
Service charges	3 887 673	3 731 497	932 150	24,0%	890 682	22,9%	881 975	23,6%	830 465	22,3%	3 535 272	94,7%	1 060 426	96,9%	(21,7%)
Other revenue	75 010	206 391	68 332	91,1%	99 235	132,3%	122 630	59,4%	242 977	117,7%	533 174	258,3%	(285 471)	476,4%	(185,1%)
Transfers and Subsidies - Operational	621 195	622 001	248 263	40,0%	210 715	33,9%	150 128	24,1%	3 387	,5%	612 493	98,5%	500	97,3%	577,8%
Transfers and Subsidies - Capital	227 359	223 066	151 227	66,5%	60 811	26,7%	43 154	19,3%	2 992	1,3%	258 184	115,7%	2	90,1%	168 939,5%
Interest	45 000	30 558	4 743	10,5%	5 225	11,6%	5 591	18,3%	9 493	31,1%	25 051	82,0%	6 072	51,1%	56,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 057 022)**	**(4 971 476)**	**(1 261 867)**	**25,0%**	**(1 368 703)**	**27,1%**	**(1 163 567)**	**23,4%**	**(1 390 583)**	**28,0%**	**(5 184 720)**	**104,3%**	**(1 191 724)**	**102,8%**	**16,7%**
Suppliers and employees	(4 858 308)	(4 775 637)	(1 261 867)	26,0%	(1 279 291)	26,3%	(1 163 567)	24,4%	(1 301 335)	27,2%	(5 006 059)	104,8%	(1 096 075)	102,9%	18,7%

Finance charges	(191 420)	(190 151)	-	-	(89 413)	46,7%	-	-	(89 248)	46,9%	(178 661)	94,0%	(95 649)	103,1%	(6,7%)
Transfers and Subsidies	(7 293)	(5 688)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**592 056**	**644 304**	**338 321**	**57,1%**	**79 368**	**13,4%**	**270 180**	**41,9%**	**(110 640)**	**(17,2%)**	**577 228**	**89,6%**	**(153 051)**	**89,7%**	**(27,7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(525 963)**	**(587 498)**	**(132 715)**	**25,2%**	**(123 346)**	**23,5%**	**(105 766)**	**18,0%**	**(95 926)**	**16,3%**	**(457 754)**	**77,9%**	**(103 737)**	**77,9%**	**(7,5%)**
Capital assets	(525 963)	(587 498)	(132 715)	25,2%	(123 346)	23,5%	(105 766)	18,0%	(95 926)	16,3%	(457 754)	77,9%	(103 737)	77,9%	(7,5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(525 963)**	**(587 498)**	**(132 715)**	**25,2%**	**(123 346)**	**23,5%**	**(105 766)**	**18,0%**	**(95 926)**	**16,3%**	**(457 754)**	**77,9%**	**(103 737)**	**77,9%**	**(7,5%)**
Cash Flow from Financing Activities															
Receipts	**210 000**	**210 000**	**-**	**-**	**210 000**	**100,0%**	**-**	**-**	**-**	**-**	**210 000**	**100,0%**	**-**	**100,0%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	210 000	-	-	210 000	100,0%	-	-	-	-	210 000	100,0%	-	100,0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(218 413)**	**(225 010)**	**-**	**-**	**(110 315)**	**50,5%**	**-**	**-**	**(120 366)**	**53,5%**	**(230 681)**	**102,5%**	**(106 412)**	**105,5%**	**13,1%**
Repayment of borrowing	(218 413)	(225 010)	-	-	(110 315)	50,5%	-	-	(120 366)	53,5%	(230 681)	102,5%	(106 412)	105,5%	13,1%
Net Cash from/(used) Financing Activities	**(8 413)**	**(15 010)**	**-**	**-**	**99 685**	**(1 184,9%)**	**-**	**-**	**(120 366)**	**801,9%**	**(20 681)**	**137,8%**	**(106 412)**	**94,4%**	**13,1%**
Net Increase/(Decrease) in cash held	**57 680**	**41 796**	**205 606**	**356,5%**	**55 706**	**96,6%**	**164 414**	**393,4%**	**(326 932)**	**(782,2%)**	**98 794**	**236,4%**	**(363 200)**	**14,7%**	**(10,0%)**
Cash/cash equivalents at the year begin:	147 424	250 957	249 473	169,2%	456 563	309,7%	512 270	204,1%	676 683	269,6%	249 473	99,4%	617 272	88,0%	9,6%
Cash/cash equivalents at the year end:	**205 104**	**292 754**	**456 563**	**222,6%**	**512 270**	**249,8%**	**676 683**	**231,1%**	**349 751**	**119,5%**	**349 751**	**119,5%**	**254 072**	**172,4%**	**37,7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	101 744	30,3%	13 108	3,9%	7 602	2,3%	213 153	63,5%	335 607	31,6%	29 861	8,9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	262 146	85,6%	3 304	1,1%	4 669	1,5%	36 224	11,8%	306 344	28,9%	91	-	-	-
Receivables from Non-exchange Transactions - Property Rates	68 766	29,3%	7 335	3,1%	7 793	3,3%	150 527	64,2%	234 421	22,1%	4 736	2,0%	-	-
Receivables from Exchange Transactions - Waste Water Management	13 983	24,7%	1 262	2,2%	1 338	2,4%	40 127	70,8%	56 710	5,3%	43	,1%	-	-
Receivables from Exchange Transactions - Waste Management	11 867	27,0%	1 165	2,6%	1 015	2,3%	29 944	68,1%	43 991	4,1%	41	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 525	5,7%	1 332	2,2%	1 638	2,7%	55 030	89,4%	61 526	5,8%	60	,1%	-	-
Interest on Arrear Debtor Accounts	306	14,4%	11	,5%	7	,3%	1 801	84,8%	2 125	,2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 304	16,5%	858	4,3%	1 022	5,1%	14 860	74,1%	20 043	1,9%	19 828	98,9%	-	-
Total By Income Source	**465 641**	**43,9%**	**28 374**	**2,7%**	**25 085**	**2,4%**	**541 666**	**51,1%**	**1 060 765**	**100,0%**	**54 661**	**5,2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	118 344	46,0%	11 138	4,3%	3 723	1,4%	124 106	48,2%	257 311	24,3%	-	-	-	-
Commercial	266 332	58,8%	8 914	2,0%	9 061	2,0%	169 006	37,3%	453 313	42,7%	24 408	5,4%	-	-
Households	79 320	24,2%	7 645	2,3%	11 665	3,6%	229 615	70,0%	328 244	30,9%	30 198	9,2%	-	-
Other	1 644	7,5%	678	3,1%	636	2,9%	18 939	86,5%	21 897	2,1%	56	,3%	-	-
Total By Customer Group	**465 641**	**43,9%**	**28 374**	**2,7%**	**25 085**	**2,4%**	**541 666**	**51,1%**	**1 060 765**	**100,0%**	**54 661**	**5,2%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	226 433	100,0%	-	-	-	-	-	-	226 433	77,5%
Bulk Water	26 813	100,0%	-	-	-	-	-	-	26 813	9,2%
PAYE deductions	18 047	100,0%	-	-	-	-	-	-	18 047	6,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 908	100,0%	-	-	-	-	-	-	14 908	5,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 001	100,0%	-	-	-	-	-	-	6 001	2,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26	100,0%	-	-	-	-	-	-	26	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**292 227**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**292 227**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**5 850 979**	**5 904 676**	**1 620 326**	**27,7%**	**1 470 332**	**25,1%**	**1 219 378**	**20,7%**	**1 144 276**	**19,4%**	**5 454 312**	**92,4%**	**870 522**	**91,2%**	**31,4%**
Exchange Revenue															
Service charges - Electricity	2 226 730	2 141 630	451 400	20,3%	421 939	18,9%	367 603	17,2%	419 891	19,6%	1 660 833	77,5%	406 200	78,4%	3,4%
Service charges - Water	424 132	363 929	84 206	19,9%	66 732	15,7%	59 768	16,4%	72 801	20,0%	283 507	77,9%	44 800	70,8%	62,5%
Service charges - Waste Water Management	165 527	172 533	46 835	28,3%	48 460	29,3%	45 992	26,7%	48 991	28,4%	190 278	110,3%	47 964	117,7%	2,1%
Service charges - Waste Management	159 147	159 147	43 559	27,4%	43 647	27,4%	41 286	25,9%	31 723	19,9%	160 215	100,7%	39 515	107,2%	(19,7%)
Sale of Goods and Rendering of Services	22 289	25 455	7 437	33,4%	506	2,3%	4 189	16,5%	8 218	32,3%	20 351	79,9%	4 204	116,1%	95,5%
Agency services	35 475	38 841	5 777	16,3%	6 295	17,7%	8 057	20,7%	5 841	15,0%	25 970	66,9%	6 364	71,0%	(8,2%)
Interest - Deemed Interest	0	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Interest earned from Receivables	99 384	99 623	18 205	18,3%	18 614	18,7%	17 046	17,1%	17 285	17,4%	71 151	71,4%	19 017	88,7%	(9,1%)
Interest earned from Current and Non Current Assets	52 986	69 038	23 466	44,3%	18 557	35,0%	19 827	28,7%	24 487	35,5%	86 337	125,1%	19 022	139,6%	28,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 125	41 495	18 248	95,4%	9 193	48,1%	1 228	3,0%	11 332	27,3%	40 001	96,4%	10 050	179,0%	12,7%
Licences or permits	16 179	16 179	17 324	107,1%	12 145	75,1%	(4 161)	(25,7%)	3 660	22,6%	28 967	179,0%	2 381	160,0%	53,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 667	25 781	7 502	29,2%	6 337	24,7%	4 828	18,7%	3 758	14,6%	22 425	87,0%	3 465	65,1%	8,4%
Non-Exchange Revenue															
Property rates	669 774	729 978	185 487	27,7%	186 515	27,8%	185 239	25,4%	185 234	25,4%	742 475	101,7%	171 067	109,8%	8,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	46 801	46 817	5 840	12,5%	3 759	8,0%	4 797	10,2%	204 947	437,8%	219 343	468,5%	10 047	82,6%	1 939,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 862 915	1 916 612	690 698	37,1%	613 182	32,9%	449 383	23,4%	82 424	4,3%	1 835 686	95,8%	71 904	95,4%	14,6%
Interest Receivables	24 846	57 619	14 344	57,7%	14 450	58,2%	14 295	24,8%	11 545	20,0%	54 634	94,8%	14 615	251,3%	(21,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	12 140	-	12 140	-	44	-	27 357,8%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	(137)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 724 364**	**5 728 194**	**1 180 139**	**20,6%**	**1 489 242**	**26,0%**	**1 210 109**	**21,1%**	**1 453 226**	**25,4%**	**5 332 716**	**93,1%**	**1 342 825**	**96,6%**	**8,2%**
Employee related costs	1 374 637	1 229 855	287 388	20,9%	291 685	21,2%	289 898	23,6%	294 137	23,9%	1 163 107	94,6%	270 593	90,3%	8,7%
Remuneration of councillors	66 479	67 173	15 802	23,8%	15 819	23,8%	19 412	28,9%	16 809	25,0%	67 841	101,0%	15 740	91,1%	6,8%
Bulk purchases - electricity	1 469 753	1 469 753	288 177	19,6%	395 660	26,9%	190 394	13,0%	424 894	28,9%	1 299 125	88,4%	302 235	91,0%	40,6%
Inventory consumed	344 497	351 592	48 134	14,0%	55 917	16,2%	44 664	12,7%	58 059	16,5%	206 774	58,8%	44 181	97,8%	31,4%
Debt impairment	280 169	150 072	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	407 814	437 912	233 333	57,2%	231 001	56,6%	226 805	51,8%	221 499	50,6%	912 637	208,4%	315 808	248,6%	(29,9%)
Interest,Dividends and Rent on Land	40 124	41 124	2 953	7,4%	-	-	16 603	40,4%	6 644	16,2%	26 200	63,7%	14 289	81,1%	(53,5%)
Contracted services	1 269 378	1 384 458	204 886	16,1%	403 160	31,8%	297 352	21,5%	333 896	24,1%	1 239 294	89,5%	292 153	90,1%	14,3%
Transfers and subsidies	60 480	67 167	4 063	6,7%	5 133	8,5%	48 000	71,5%	9 924	14,8%	67 120	99,9%	3 113	53,6%	218,8%
Irrecoverable debts written off	-	-	(233)	-	233	-	-	-	-	-	0	-	(21)	(,1%)	(100,0%)
Operational Cost and Other Cost	411 033	429 089	95 637	23,3%	90 634	22,1%	76 983	17,9%	88 365	20,6%	351 619	81,9%	85 332	80,6%	3,6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(2)	-	(1 000)	-	(1 002)	-	(109)	-	819,6%
Other Losses	-	100 000	-	-	-	-	-	-	-	-	-	-	(490)	-	(100,0%)
Surplus/(Deficit)	**126 616**	**176 482**	**440 187**		**(18 910)**		**9 269**		**(308 950)**		**121 596**		**(472 303)**		
Transfers and subsidies - capital (monetary allocations)	595 575	663 763	95 611	16,1%	192 287	32,3%	161 356	24,3%	172 691	26,0%	621 945	93,7%	223 637	97,2%	(22,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**722 190**	**840 245**	**535 798**		**173 377**		**170 625**		**(136 259)**		**743 541**		**(248 666)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**722 190**	**840 245**	**535 798**		**173 377**		**170 625**		**(136 259)**		**743 541**		**(248 666)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**722 190**	**840 245**	**535 798**		**173 377**		**170 625**		**(136 259)**		**743 541**		**(248 666)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**722 190**	**840 245**	**535 798**		**173 377**		**170 625**		**(136 259)**		**743 541**		**(248 666)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**716 061**	**955 210**	**99 404**	**13,9%**	**245 584**	**34,3%**	**172 797**	**18,1%**	**257 476**	**27,0%**	**775 262**	**81,2%**	**264 593**	**91,8%**	**(2,7%)**
National Government	517 891	577 710	83 242	16,1%	164 519	31,8%	142 796	24,7%	145 653	25,2%	536 210	92,8%	197 120	98,5%	(26,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**517 891**	**577 710**	**83 242**	**16,1%**	**164 519**	**31,8%**	**142 796**	**24,7%**	**145 653**	**25,2%**	**536 210**	**92,8%**	**197 120**	**98,3%**	**(26,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	198 169	377 501	16 162	8,2%	81 065	40,9%	30 001	7,9%	111 823	29,6%	239 052	63,3%	67 474	76,8%	65,7%
Capital Expenditure Functional	**716 061**	**955 210**	**99 404**	**13,9%**	**245 584**	**34,3%**	**172 797**	**18,1%**	**257 476**	**27,0%**	**775 262**	**81,2%**	**264 593**	**91,8%**	**(2,7%)**
Municipal governance and administration	**61 223**	**81 208**	**2 200**	**3,6%**	**18 479**	**30,2%**	**28 542**	**35,1%**	**27 214**	**33,5%**	**76 435**	**94,1%**	**24 367**	**92,1%**	**11,7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	1 217	87,0%	(100,0%)
Finance and administration	61 223	81 208	2 200	3,6%	18 479	30,2%	28 542	35,1%	27 214	33,5%	76 435	94,1%	23 150	92,3%	17,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**84 832**	**84 569**	**6 849**	**8,1%**	**31 738**	**37,4%**	**21 640**	**25,6%**	**36 127**	**42,7%**	**96 353**	**113,9%**	**27 776**	**68,8%**	**30,1%**
Community and Social Services	9 917	9 674	-	-	3 708	37,4%	2 140	22,1%	93	1,0%	5 941	61,4%	2 183	42,5%	(95,8%)
Sport And Recreation	74 915	74 895	6 849	9,1%	28 030	37,4%	19 500	26,0%	36 034	48,1%	90 412	120,7%	25 593	75,1%	40,8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**122 155**	**267 700**	**31 310**	**25,6%**	**34 768**	**28,5%**	**35 144**	**13,1%**	**67 522**	**25,2%**	**168 744**	**63,0%**	**62 485**	**103,1%**	**8,1%**
Planning and Development	6 000	5 750	-	-	-	-	-	-	526	9,1%	526	9,1%	5 345	87,5%	(90,2%)
Road Transport	116 155	261 950	31 310	27,0%	34 768	29,9%	35 144	13,4%	66 996	25,6%	168 218	64,2%	57 140	104,1%	17,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**447 851**	**521 733**	**59 044**	**13,2%**	**160 600**	**35,9%**	**87 472**	**16,8%**	**126 614**	**24,3%**	**433 730**	**83,1%**	**149 965**	**90,4%**	**(15,6%)**
Energy sources	93 586	75 021	666	,7%	16 605	17,7%	7 083	9,4%	21 886	29,2%	46 241	61,6%	10 731	52,7%	103,9%
Water Management	251 403	324 945	41 273	16,4%	105 820	42,1%	49 557	15,3%	76 923	23,7%	273 573	84,2%	96 762	88,5%	(20,5%)
Waste Water Management	70 940	89 410	16 564	23,3%	24 735	34,9%	21 173	23,7%	21 043	23,5%	83 514	93,4%	22 102	127,8%	(4,8%)
Waste Management	31 922	32 358	541	1,7%	13 440	42,1%	9 659	29,8%	6 762	20,9%	30 402	94,0%	20 371	87,3%	(66,8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**6 098 014**	**6 218 615**	**2 031 837**	**33,3%**	**1 756 692**	**28,8%**	**1 511 067**	**24,3%**	**1 079 896**	**17,4%**	**6 379 493**	**102,6%**	**883 063**	**105,2%**	**22,3%**
Property rates	589 401	647 197	161 209	27,4%	177 994	30,2%	166 988	25,8%	251 344	38,8%	757 534	117,0%	160 394	116,6%	56,7%
Service charges	2 618 473	2 485 710	666 327	25,4%	665 825	25,4%	622 714	25,1%	642 479	25,8%	2 597 344	104,5%	610 735	107,1%	5,2%
Other revenue	275 056	303 153	85 187	31,0%	85 646	31,1%	82 283	27,1%	79 920	26,4%	333 036	109,9%	69 985	118,9%	14,2%
Transfers and Subsidies - Operational	1 862 915	1 916 608	779 833	41,9%	615 680	33,0%	449 504	23,5%	31 647	1,7%	1 876 664	97,9%	3 706	98,5%	753,9%
Transfers and Subsidies - Capital	595 575	663 763	302 664	50,8%	174 056	29,2%	159 993	24,1%	-	-	636 713	95,9%	(1)	106,1%	(100,0%)
Interest	156 594	202 184	36 617	23,4%	37 491	23,9%	29 586	14,6%	74 507	36,9%	178 201	88,1%	38 245	82,1%	94,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 184 562)**	**(5 355 701)**	**(1 282 310)**	**24,7%**	**(1 332 783)**	**25,7%**	**(1 199 485)**	**22,4%**	**(1 182 360)**	**22,1%**	**(4 996 938)**	**93,3%**	**(1 025 722)**	**91,8%**	**15,3%**
Suppliers and employees	(5 088 987)	(5 252 824)	(1 246 716)	24,5%	(1 327 649)	26,1%	(1 178 317)	22,4%	(1 178 641)	22,4%	(4 931 323)	93,9%	(1 022 609)	91,8%	15,3%

Finance charges	(38 118)	(39 068)	(31 531)	82,7%	-	-	(16 603)	42,5%	-	-	(48 135)	123,2%	-	125,7%	-
Transfers and Subsidies	(57 456)	(63 809)	(4 063)	7,1%	(5 133)	8,9%	(4 565)	7,2%	(3 719)	5,8%	(17 480)	27,4%	(3 113)	54,5%	19,5%
Net Cash from/(used) Operating Activities	**913 452**	**862 914**	**749 527**	**82,1%**	**423 910**	**46,4%**	**311 582**	**36,1%**	**(102 464)**	**(11,9%)**	**1 382 556**	**160,2%**	**(142 660)**	**196,0%**	**(28,2%)**
Cash Flow from Investing Activities															
Receipts	**192**	**192**	**1**	**,5%**	**1**	**,7%**	**12**	**6,5%**	**1**	**,6%**	**16**	**8,3%**	**(202)**	**1,4%**	**(100,6%)**
Proceeds on disposal of PPE	192	192	1	,5%	1	,7%	12	6,5%	1	,6%	16	8,3%	(202)	1,4%	(100,6%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(680 258)**	**(907 383)**	**(169 934)**	**25,0%**	**(267 015)**	**39,3%**	**(167 953)**	**18,5%**	**(215 972)**	**23,8%**	**(820 874)**	**90,5%**	**(229 707)**	**103,7%**	**(6,0%)**
Capital assets	(680 258)	(907 383)	(169 934)	25,0%	(267 015)	39,3%	(167 953)	18,5%	(215 972)	23,8%	(820 874)	90,5%	(229 707)	103,7%	(6,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(680 066)**	**(907 191)**	**(169 933)**	**25,0%**	**(267 014)**	**39,3%**	**(167 941)**	**18,5%**	**(215 971)**	**23,8%**	**(820 859)**	**90,5%**	**(229 908)**	**103,8%**	**(6,1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**233 386**	**(44 278)**	**579 594**	**248,3%**	**156 896**	**67,2%**	**143 642**	**(324,4%)**	**(318 434)**	**719,2%**	**561 697**	**(1 268,6%)**	**(372 568)**	**(3 108,2%)**	**(14,5%)**
Cash/cash equivalents at the year begin:	229 950	708 477	708 477	308,1%	1 288 071	560,2%	1 444 967	204,0%	1 588 608	224,2%	708 477	100,0%	1 355 606	100,0%	17,2%
Cash/cash equivalents at the year end:	**463 337**	**664 199**	**1 288 071**	**278,0%**	**1 444 967**	**311,9%**	**1 588 608**	**239,2%**	**1 270 174**	**191,2%**	**1 270 174**	**191,2%**	**983 038**	**304,6%**	**29,2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 702	9,0%	9 723	2,9%	7 125	2,2%	284 294	85,9%	330 843	16,0%	(48 277)	(14,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 030	35,4%	15 377	5,9%	9 602	3,7%	143 204	55,0%	260 212	12,6%	(8 242)	(3,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	55 369	11,6%	18 786	3,9%	13 941	2,9%	387 722	81,5%	475 818	23,1%	(68 680)	(14,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	17 207	10,4%	6 867	4,2%	5 107	3,1%	135 700	82,3%	164 881	8,0%	(6 711)	(4,1%)	-	-
Receivables from Exchange Transactions - Waste Management	15 717	8,7%	6 656	3,7%	4 899	2,7%	152 930	84,9%	180 201	8,7%	(6 190)	(3,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100,0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 899	2,1%	10 638	2,1%	10 310	2,0%	486 833	93,9%	518 680	25,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 915	3,0%	3 292	2,5%	3 515	2,7%	120 329	91,8%	131 051	6,4%	(8 290)	(6,3%)	-	-
Total By Income Source	**224 837**	**10,9%**	**71 338**	**3,5%**	**54 500**	**2,6%**	**1 711 116**	**83,0%**	**2 061 790**	**100,0%**	**(146 390)**	**(7,1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33 095	13,4%	9 208	3,7%	6 945	2,8%	198 204	80,1%	247 451	12,0%	(10 291)	(4,2%)	-	-
Commercial	90 152	22,1%	18 256	4,5%	13 921	3,4%	285 287	70,0%	407 616	19,8%	(15 813)	(3,9%)	-	-
Households	101 590	7,2%	43 875	3,1%	33 633	2,4%	1 227 625	87,3%	1 406 723	68,2%	(120 286)	(8,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**224 837**	**10,9%**	**71 338**	**3,5%**	**54 500**	**2,6%**	**1 711 116**	**83,0%**	**2 061 790**	**100,0%**	**(146 390)**	**(7,1%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	160 400	100,0%	-	-	-	-	-	-	160 400	40,8%
Bulk Water	36 955	100,0%	-	-	-	-	-	-	36 955	9,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195 577	100,0%	-	-	-	-	-	-	195 577	49,8%
Auditor-General	21	100,0%	-	-	-	-	-	-	21	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**392 954**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**392 954**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**3 359 877**	**3 410 871**	**937 032**	**27,9%**	**875 243**	**26,0%**	**691 996**	**20,3%**	**456 775**	**13,4%**	**2 961 045**	**86,8%**	**553 678**	**84,0%**	**(17,5%)**
Exchange Revenue															
Service charges - Electricity	994 107	1 021 146	276 000	27,8%	233 409	23,5%	160 990	15,8%	157 768	15,5%	828 168	81,1%	177 703	79,8%	(11,2%)
Service charges - Water	714 085	714 085	163 011	22,8%	188 920	26,5%	120 607	16,9%	118 533	16,6%	591 072	82,8%	96 149	66,5%	23,3%
Service charges - Waste Water Management	182 706	182 706	40 175	22,0%	41 764	22,9%	42 996	23,5%	27 633	15,1%	152 568	83,5%	39 667	88,2%	(30,3%)
Service charges - Waste Management	180 036	180 036	48 583	27,0%	52 839	29,3%	20 664	11,5%	28 079	15,6%	150 165	83,4%	39 226	86,4%	(28,4%)
Sale of Goods and Rendering of Services	7 832	7 832	1 647	21,0%	2 024	25,8%	1 324	16,9%	1 184	15,1%	6 180	78,9%	1 472	88,4%	(19,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	223 921	234 907	56 407	25,2%	58 242	26,0%	59 220	25,2%	38 629	16,4%	212 499	90,5%	56 352	110,1%	(31,5%)
Interest earned from Current and Non Current Assets	15 943	8 000	1 242	7,8%	1 167	7,3%	1 404	17,6%	372	4,6%	4 184	52,3%	469	23,2%	(20,9%)
Dividends	26	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	4	4	-	-	0	2,1%	-	-	-	-	0	2,1%	-	-	-
Rental from Fixed Assets	10 918	19 813	2 396	21,9%	7 510	68,8%	2 399	12,1%	1 795	9,1%	14 100	71,2%	2 207	86,2%	(18,7%)
Licences or permits	-	7	4	-	-	-	51	735,0%	20	292,3%	75	1 077,3%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 567	6 567	393	6,0%	393	6,0%	859	13,1%	195	3,0%	1 840	28,0%	3 219	67,0%	(93,9%)
Non-Exchange Revenue															
Property rates	456 203	456 203	113 901	25,0%	114 451	25,1%	114 135	25,0%	74 761	16,4%	417 248	91,5%	98 553	86,2%	(24,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	19 536	2 331	11,9%	1 841	9,4%	24 330	124,5%	1 113	5,7%	29 615	151,6%	17 858	129,7%	(93,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	525 805	222 823	42,6%	164 939	31,5%	134 628	25,6%	1 290	,2%	523 680	99,6%	12 268	99,1%	(89,5%)
Interest Receivables	22 620	31 724	8 119	35,9%	7 743	34,2%	8 151	25,7%	5 402	17,0%	29 416	92,7%	8 428	152,5%	(35,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	236	-	-	-	236	-	107	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 788 023**	**3 837 220**	**916 298**	**24,2%**	**874 677**	**23,1%**	**1 187 746**	**31,0%**	**1 138 426**	**29,7%**	**4 117 147**	**107,3%**	**1 214 558**	**101,4%**	**(6,3%)**
Employee related costs	800 000	800 000	197 549	24,7%	197 307	24,7%	134 162	16,8%	194 362	24,3%	723 380	90,4%	193 214	94,0%	,6%
Remuneration of councillors	37 005	37 005	7 928	21,4%	8 148	22,0%	8 213	22,2%	6 593	17,8%	30 883	83,5%	8 706	94,1%	(24,3%)
Bulk purchases - electricity	828 130	828 130	336 536	40,6%	230 214	27,8%	225 529	27,2%	186 018	22,5%	978 298	118,1%	301 300	102,4%	(38,3%)
Inventory consumed	576 933	584 682	159 579	27,7%	155 699	27,0%	131 581	22,5%	94 687	16,2%	541 546	92,6%	120 821	94,9%	(21,6%)
Debt impairment	526 975	526 975	-	-	-	-	398 389	75,6%	-	-	398 389	75,6%	-	82,5%	-
Depreciation, Amortisation and Impairment	152 108	134 209	28 572	18,8%	27 359	18,0%	26 366	19,6%	17 580	13,1%	99 877	74,4%	29 701	83,3%	(40,8%)
Interest,Dividends and Rent on Land	177 400	197 400	82 616	46,6%	93 325	52,6%	84 875	43,0%	88 752	45,0%	349 569	177,1%	80 424	139,2%	10,4%
Contracted services	400 000	440 299	55 760	13,9%	71 061	17,8%	81 890	18,6%	45 897	10,4%	254 608	57,8%	102 205	70,2%	(55,1%)
Transfers and subsidies	-	-	7 545	-	1 947	-	2 020	-	5 187	-	16 700	-	10 723	105,8%	(51,6%)
Irrecoverable debts written off	126 727	126 727	13 583	10,7%	51 620	40,7%	79 758	62,9%	475 583	375,3%	620 543	489,7%	326 317	-	45,7%
Operational Cost and Other Cost	162 744	161 792	26 632	16,4%	37 996	23,3%	14 935	9,2%	23 765	14,7%	103 329	63,9%	41 122	73,4%	(42,2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Other Losses	-	-	-	-	-	-	27	-	-	-	27	-	24	-	(100,0%)
Surplus/(Deficit)	**(428 146)**	**(426 349)**	**20 733**		**566**		**(495 751)**		**(681 650)**		**(1 156 102)**		**(660 880)**		
Transfers and subsidies - capital (monetary allocations)	110 975	115 202	25 589	23,1%	46 809	42,2%	24 648	21,4%	6 375	5,5%	103 421	89,8%	16 184	95,1%	(60,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(317 171)**	**(311 148)**	**46 322**		**47 375**		**(471 103)**		**(675 275)**		**(1 052 681)**		**(644 696)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**216 314**	**192 039**	**48 010**	**22,2%**	**49 170**	**22,7%**	**36 197**	**18,8%**	**8 179**	**4,3%**	**141 556**	**73,7%**	**71 331**	**71,5%**	**(88,5%)**
National Government	107 426	97 089	22 675	21,1%	19 124	17,8%	17 920	18,5%	5 345	5,5%	65 064	67,0%	17 097	85,8%	(68,7%)
Provincial Government	-	-	-	-	-	-	120	-	-	-	120	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 426**	**97 089**	**22 675**	**21,1%**	**19 124**	**17,8%**	**18 040**	**18,6%**	**5 345**	**5,5%**	**65 184**	**67,1%**	**17 097**	**85,8%**	**(68,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108 888	94 950	25 335	23,3%	30 046	27,6%	18 157	19,1%	2 835	3,0%	76 372	80,4%	54 233	61,8%	(94,8%)
Capital Expenditure Functional	**216 314**	**192 039**	**48 010**	**22,2%**	**49 170**	**22,7%**	**36 538**	**19,0%**	**8 179**	**4,3%**	**141 897**	**73,9%**	**71 331**	**71,9%**	**(88,5%)**
Municipal governance and administration	**12 200**	**11 518**	**3 605**	**29,6%**	**1 313**	**10,8%**	**1 576**	**13,7%**	**(9)**	**(,1%)**	**6 484**	**56,3%**	**6 902**	**54,9%**	**(100,1%)**
Executive and Council	1 500	590	162	10,8%	-	-	172	29,1%	-	-	334	56,6%	40	43,2%	(100,0%)
Finance and administration	10 700	10 928	3 443	32,2%	1 313	12,3%	1 404	12,8%	(9)	(,1%)	6 150	56,3%	6 862	55,2%	(100,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 588**	**5 255**	**187**	**1,5%**	**703**	**5,6%**	**2 744**	**52,2%**	**-**	**-**	**3 634**	**69,2%**	**29**	**3,7%**	**(100,0%)**
Community and Social Services	12 300	2 213	187	1,5%	703	5,7%	202	9,1%	-	-	1 093	49,4%	29	,6%	(100,0%)
Sport And Recreation	288	3 042	-	-	-	-	2 541	83,6%	-	-	2 541	83,6%	-	10,8%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**65 742**	**78 419**	**19 046**	**29,0%**	**11 639**	**17,7%**	**6 668**	**8,5%**	**5 938**	**7,6%**	**43 292**	**55,2%**	**17 572**	**76,9%**	**(66,2%)**
Planning and Development	49 842	59 032	8 308	16,7%	9 849	19,8%	6 615	11,2%	5 345	9,1%	30 116	51,0%	12 808	88,4%	(58,3%)
Road Transport	15 100	18 692	10 739	71,1%	1 791	11,9%	52	,3%	593	3,2%	13 175	70,5%	4 764	34,0%	(87,5%)
Environmental Protection	800	696	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**125 785**	**96 847**	**25 172**	**20,0%**	**35 515**	**28,2%**	**25 551**	**26,4%**	**2 250**	**2,3%**	**88 487**	**91,4%**	**46 827**	**76,7%**	**(95,2%)**
Energy sources	83 100	67 238	19 172	23,1%	14 438	17,4%	17 168	25,5%	2 250	3,3%	53 028	78,9%	20 919	84,1%	(89,2%)
Water Management	25 000	17 861	4 039	16,2%	12 896	51,6%	8 383	46,9%	-	-	25 318	141,8%	24 889	101,5%	(100,0%)
Waste Water Management	-	11 748	1 960	-	8 181	-	-	-	-	-	10 141	86,3%	1 020	36,4%	(100,0%)
Waste Management	17 685	-	-	-	-	-	-	-	-	-	-	-	-	87,0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 615 325**	**2 826 739**	**813 427**	**31,1%**	**764 819**	**29,2%**	**700 506**	**24,8%**	**316 675**	**11,2%**	**2 595 428**	**91,8%**	**472 265**	**72,9%**	**(32,9%)**
Property rates	337 049	337 049	87 944	26,1%	94 799	28,1%	97 481	28,9%	65 526	19,4%	345 751	102,6%	89 040	78,9%	(26,4%)
Service charges	1 505 611	1 552 597	419 745	27,9%	454 021	30,2%	415 728	26,8%	239 932	15,5%	1 529 426	98,5%	366 621	62,9%	(34,6%)
Other revenue	132 388	131 491	11 793	9,6%	23 400	19,1%	14 399	11,0%	4 971	3,8%	54 563	41,5%	10 092	145,4%	(50,7%)
Transfers and Subsidies - Operational	522 875	525 668	222 067	42,5%	166 319	31,8%	137 061	26,1%	2 338	,4%	527 785	100,4%	1 357	99,7%	72,3%
Transfers and Subsidies - Capital	110 975	110 975	66 146	59,6%	20 534	18,5%	29 297	26,4%	-	-	115 977	104,5%	2	101,7%	(100,0%)
Interest	16 401	168 959	5 732	34,9%	5 747	35,0%	6 541	3,9%	3 908	2,3%	21 927	13,0%	5 153	76,5%	(24,2%)
Dividends	26	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 759 018)**	**(2 826 987)**	**(518 929)**	**18,8%**	**(433 632)**	**15,7%**	**(434 147)**	**15,4%**	**(242 482)**	**8,6%**	**(1 629 191)**	**57,6%**	**(197 018)**	**40,9%**	**23,1%**
Suppliers and employees	(2 625 968)	(2 673 937)	(518 929)	19,8%	(433 632)	16,5%	(434 147)	16,2%	(242 482)	9,1%	(1 629 191)	60,9%	(197 018)	41,3%	23,1%

Finance charges	(133 050)	(153 050)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(143 693)**	**(248)**	**294 499**	**(204,9%)**	**331 187**	**(230,5%)**	**266 359**	**(107 386,8%)**	**74 193**	**(29 912,0%)**	**966 237**	**(389 553,6%)**	**275 247**	**3 912,7%**	**(73,0%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(216 314)**	**(220 540)**	**(59 031)**	**27,3%**	**(59 790)**	**27,6%**	**(43 292)**	**19,6%**	**(22 841)**	**10,4%**	**(184 954)**	**83,9%**	**(31 231)**	**73,9%**	**(26,9%)**
Capital assets	(216 314)	(220 540)	(59 031)	27,3%	(59 790)	27,6%	(43 292)	19,6%	(22 841)	10,4%	(184 954)	83,9%	(31 231)	73,9%	(26,9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(216 314)**	**(220 540)**	**(59 031)**	**27,3%**	**(59 790)**	**27,6%**	**(43 292)**	**19,6%**	**(22 841)**	**10,4%**	**(184 954)**	**83,9%**	**(31 231)**	**73,9%**	**(26,9%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(360 007)**	**(220 788)**	**235 467**	**(65,4%)**	**271 397**	**(75,4%)**	**223 067**	**(101,0%)**	**51 352**	**(23,3%)**	**781 283**	**(353,9%)**	**244 015**	**(460,3%)**	**(79,0%)**
Cash/cash equivalents at the year begin:	25 751	49 823	49 732	193,1%	285 290	1 107,9%	556 687	1 117,3%	779 754	1 565,1%	49 732	99,8%	683 295	10,2%	14,1%
Cash/cash equivalents at the year end:	**(334 256)**	**(170 965)**	**285 290**	**(85,4%)**	**556 687**	**(166,5%)**	**779 754**	**(456,1%)**	**831 106**	**(486,1%)**	**831 106**	**(486,1%)**	**927 228**	**1 530,7%**	**(10,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	44 727	3,5%	30 442	2,4%	28 269	2,2%	1 170 703	91,9%	1 274 141	30,6%	(34 107)	(2,7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 468	8,4%	14 957	2,9%	12 326	2,4%	446 527	86,3%	517 278	12,4%	(69 442)	(13,4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	28 521	6,4%	12 565	2,8%	11 716	2,6%	393 559	88,2%	446 361	10,7%	(8 745)	(2,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	13 655	2,8%	10 209	2,1%	9 664	2,0%	447 737	93,0%	481 265	11,5%	(60 321)	(12,5%)	-	-
Receivables from Exchange Transactions - Waste Management	12 544	2,8%	8 763	2,0%	8 504	1,9%	410 501	93,2%	440 312	10,6%	(182 263)	(41,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	25 029	2,6%	22 923	2,4%	22 791	2,4%	883 086	92,6%	953 829	22,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 070	76,9%	989	1,7%	1 011	1,8%	11 261	19,6%	57 332	1,4%	(181 653)	(316,8%)	-	-
Total By Income Source	**212 015**	**5,1%**	**100 848**	**2,4%**	**94 281**	**2,3%**	**3 763 375**	**90,2%**	**4 170 518**	**100,0%**	**(536 529)**	**(12,9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 516	10,5%	2 334	4,4%	1 609	3,1%	43 272	82,1%	52 731	1,3%	36	,1%	-	-
Commercial	39 372	11,5%	9 338	2,7%	7 939	2,3%	284 266	83,4%	340 915	8,2%	288	,1%	-	-
Households	167 126	4,4%	89 176	2,4%	84 733	2,2%	3 435 837	91,0%	3 776 872	90,6%	(536 853)	(14,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**212 015**	**5,1%**	**100 848**	**2,4%**	**94 281**	**2,3%**	**3 763 375**	**90,2%**	**4 170 518**	**100,0%**	**(536 529)**	**(12,9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	156 125	4,2%	127 786	3,4%	128 455	3,4%	3 324 798	89,0%	3 737 164	46,4%
Bulk Water	-	-	7 177	3,0%	14 290	5,9%	220 234	91,1%	241 701	3,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	194 767	4,8%	34 182	,8%	8 630	,2%	3 838 659	94,2%	4 076 238	50,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**350 891**	**4,4%**	**169 145**	**2,1%**	**151 376**	**1,9%**	**7 383 691**	**91,7%**	**8 055 103**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
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	**5 692 537**	**6 278 987**	**1 438 840**	**25,3%**	**1 382 586**	**24,3%**	**1 285 771**	**20,5%**	**1 119 033**	**17,8%**	**5 226 230**	**83,2%**	**1 121 208**	**93,2%**	**(,2%)**
Exchange Revenue															
Service charges - Electricity	2 319 235	2 469 235	496 218	21,4%	437 160	18,8%	384 236	15,6%	417 951	16,9%	1 735 565	70,3%	398 828	78,6%	4,8%
Service charges - Water	579 391	529 391	86 505	14,9%	102 548	17,7%	106 702	20,2%	106 599	20,1%	402 353	76,0%	98 559	74,9%	8,2%
Service charges - Waste Water Management	178 860	163 860	33 727	18,9%	40 069	22,4%	39 602	24,2%	38 912	23,7%	152 310	93,0%	35 678	87,2%	9,1%
Service charges - Waste Management	224 491	264 766	54 493	24,3%	53 743	23,9%	53 966	20,4%	55 451	20,9%	217 653	82,2%	46 006	84,0%	20,5%
Sale of Goods and Rendering of Services	21 863	5 900	4 865	22,3%	6 480	29,6%	5 688	96,4%	6 095	103,3%	23 128	392,0%	3 986	94,0%	52,9%
Agency services	3 163	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	382 119	496 751	91 735	24,0%	97 399	25,5%	100 903	20,3%	104 562	21,0%	394 600	79,4%	98 729	103,5%	5,9%
Interest earned from Current and Non Current Assets	9 882	9 882	456	4,6%	-	-	3 237	32,8%	1 526	15,4%	5 219	52,8%	2 406	25,4%	(36,6%)
Dividends	6 439	4 081	803	12,5%	898	13,9%	1 115	27,3%	1 223	30,0%	4 038	99,0%	1 363	96,7%	(10,3%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	30 229	5 574	28,2%	8 790	44,4%	5 592	18,5%	5 886	19,5%	25 842	85,5%	4 899	103,2%	20,1%
Licences or permits	354	421	46	13,0%	137	38,8%	189	44,9%	47	11,2%	419	99,6%	43	111,8%	9,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55 684	15 026	(3 402)	(6,1%)	1 993	3,6%	3 614	24,1%	3 111	20,7%	5 317	35,4%	(126 787)	24,3%	(102,5%)
Non-Exchange Revenue															
Property rates	1 111 596	1 448 396	362 709	32,6%	361 489	32,5%	374 226	25,8%	328 901	22,7%	1 427 325	98,5%	347 518	125,9%	(5,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	25 554	1 177	4,6%	826	3,2%	949	3,7%	521	2,0%	3 472	13,6%	1 443	66,5%	(63,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	692 350	271 309	41,1%	232 719	35,3%	167 401	24,2%	2 564	,4%	673 993	97,3%	167 297	103,2%	(98,5%)
Interest Receivables	94 156	122 102	32 101	34,1%	35 529	37,7%	38 351	31,4%	42 553	34,9%	148 534	121,6%	31 949	116,6%	33,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1 043	526	-	2 806	-	-	-	3 129	300,0%	6 461	619,5%	9 291	-	(66,3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 663 183**	**6 510 251**	**1 342 645**	**23,7%**	**1 213 468**	**21,4%**	**1 191 161**	**18,3%**	**1 426 337**	**21,9%**	**5 173 612**	**79,5%**	**1 131 585**	**82,9%**	**26,0%**
Employee related costs	1 226 472	1 226 472	282 991	23,1%	291 562	23,8%	286 336	23,3%	287 070	23,4%	1 147 959	93,6%	270 075	92,3%	6,3%
Remuneration of councillors	37 681	37 681	8 650	23,0%	8 671	23,0%	9 658	25,6%	9 021	23,9%	35 998	95,5%	8 791	98,2%	2,6%
Bulk purchases - electricity	1 741 131	1 941 131	705 977	40,5%	319 130	18,3%	408 179	21,0%	671 806	34,6%	2 105 092	108,4%	641 754	119,2%	4,7%
Inventory consumed	266 263	286 548	38 577	14,5%	69 326	26,0%	82 491	28,8%	99 912	34,9%	290 306	101,3%	80 499	102,5%	24,1%
Debt impairment	801 514	1 118 514	50	-	-	-	-	-	-	-	50	-	-	-	-
Depreciation, Amortisation and Impairment	325 371	306 571	-	-	129 617	39,8%	-	-	(129 617)	(42,3%)	-	-	(251 549)	-	(48,5%)
Interest,Dividends and Rent on Land	193 008	280 053	83 164	43,1%	79 331	41,1%	129 493	46,2%	188 036	67,1%	480 025	171,4%	100 889	141,1%	86,4%
Contracted services	719 018	915 616	141 306	19,7%	272 416	37,9%	244 584	26,7%	245 294	26,8%	903 600	98,7%	218 509	96,3%	12,3%
Transfers and subsidies	9 893	34 893	301	3,0%	633	6,4%	683	2,0%	1 367	3,9%	2 984	8,6%	1 977	37,7%	(30,9%)
Irrecoverable debts written off	135 214	118 214	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	206 575	239 558	80 229	38,8%	40 117	19,4%	29 738	12,4%	50 492	21,1%	200 576	83,7%	45 064	89,8%	12,0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 043	5 000	1 400	134,2%	2 665	255,5%	-	-	2 958	59,2%	7 022	140,4%	15 577	1 564,4%	(81,0%)
Surplus/(Deficit)	**29 355**	**(231 264)**	**96 195**		**169 117**		**94 610**		**(307 305)**		**52 618**		**(10 377)**		
Transfers and subsidies - capital (monetary allocations)	221 702	216 702	32 888	14,8%	60 273	27,2%	29 626	13,7%	89 624	41,4%	212 411	98,0%	70 637	84,6%	26,9%
Transfers and subsidies - capital (in-kind)	11 000	39 571	-	-	-	-	-	-	-	-	-	-	(6)	3,7%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**262 057**	**25 010**	**129 084**		**229 391**		**124 235**		**(217 681)**		**265 029**		**60 254**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

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	**241 252**	**236 686**	**28 296**	**11,7%**	**53 757**	**22,3%**	**36 541**	**15,4%**	**83 544**	**35,3%**	**202 138**	**85,4%**	**67 936**	**74,6%**	**23,0%**
National Government	221 702	216 702	28 117	12,7%	51 995	23,5%	25 962	12,0%	79 508	36,7%	185 582	85,6%	61 137	72,5%	30,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**221 702**	**216 702**	**28 117**	**12,7%**	**51 995**	**23,5%**	**25 962**	**12,0%**	**79 508**	**36,7%**	**185 582**	**85,6%**	**61 137**	**72,5%**	**30,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 550	19 983	178	,9%	1 762	9,0%	10 579	52,9%	4 036	20,2%	16 556	82,8%	6 799	122,0%	(40,6%)
Capital Expenditure Functional	**241 252**	**236 686**	**28 296**	**11,7%**	**53 757**	**22,3%**	**36 541**	**15,4%**	**83 544**	**35,3%**	**202 138**	**85,4%**	**67 936**	**74,6%**	**23,0%**
Municipal governance and administration	**17 850**	**19 050**	**58**	**,3%**	**1 911**	**10,7%**	**10 531**	**55,3%**	**1 829**	**9,6%**	**14 329**	**75,2%**	**5 914**	**143,7%**	**(69,1%)**
Executive and Council	100	100	29	28,5%	-	-	66	65,5%	12	12,1%	106	106,1%	27	99,6%	(56,0%)
Finance and administration	17 750	18 950	30	,2%	1 911	10,8%	10 465	55,2%	1 817	9,6%	14 223	75,1%	5 887	144,5%	(69,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**300**	**120**	**40,0%**	**-**	**-**	**27**	**9,1%**	**47**	**15,7%**	**195**	**64,8%**	**776**	**78,5%**	**(93,9%)**
Community and Social Services	200	200	120	60,0%	-	-	21	10,6%	-	-	141	70,6%	15	87,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	6	6,2%	47	47,2%	53	53,3%	761	76,7%	(93,8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 700**	**11 433**	**2 028**	**12,9%**	**2 173**	**13,8%**	**430**	**3,8%**	**5 832**	**51,0%**	**10 462**	**91,5%**	**5 344**	**42,4%**	**9,1%**
Planning and Development	100	100	-	-	-	-	8	8,0%	86	85,7%	94	93,6%	92	69,7%	(6,5%)
Road Transport	15 000	10 000	2 028	13,5%	1 643	11,0%	422	4,2%	5 270	52,7%	9 363	93,6%	5 098	42,4%	3,4%
Environmental Protection	600	1 333	-	-	530	88,3%	-	-	477	35,7%	1 006	75,5%	155	25,4%	207,4%
Trading Services	**207 402**	**205 902**	**26 089**	**12,6%**	**49 673**	**24,0%**	**25 554**	**12,4%**	**75 837**	**36,8%**	**177 153**	**86,0%**	**55 901**	**76,8%**	**35,7%**
Energy sources	30 731	30 731	-	-	13 151	42,8%	3 930	12,8%	11 005	35,8%	28 086	91,4%	15 121	97,5%	(27,2%)
Water Management	80 594	108 504	14 619	18,1%	16 186	20,1%	23 143	21,3%	42 632	39,3%	96 581	89,0%	14 595	70,5%	192,1%
Waste Water Management	93 977	66 068	11 470	12,2%	20 335	21,6%	(1 533)	(2,3%)	21 916	33,2%	52 189	79,0%	26 185	75,2%	(16,3%)
Waste Management	2 100	600	-	-	-	-	13	2,2%	283	47,2%	296	49,4%	-	58,0%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**4 063 259**	**4 423 102**	**1 063 245**	**26,2%**	**930 507**	**22,9%**	**898 816**	**20,3%**	**661 208**	**14,9%**	**3 553 775**	**80,3%**	**636 477**	**74,8%**	**3,9%**
Property rates	778 117	1 013 877	145 875	18,7%	136 963	17,6%	144 138	14,2%	154 628	15,3%	581 604	57,4%	137 072	69,1%	12,8%
Service charges	2 311 384	2 399 077	517 517	22,4%	465 861	20,2%	443 226	18,5%	434 041	18,1%	1 860 645	77,6%	432 857	79,2%	,3%
Other revenue	75 767	87 132	26 536	35,0%	28 109	37,1%	24 548	28,2%	39 132	44,9%	118 325	135,8%	(123 361)	16,8%	(131,7%)
Transfers and Subsidies - Operational	659 968	692 350	300 530	45,5%	240 767	36,5%	194 999	28,2%	31 701	4,6%	767 997	110,9%	187 291	114,9%	(83,1%)
Transfers and Subsidies - Capital	221 702	216 702	72 162	32,5%	58 734	26,5%	88 624	40,9%	(3)	-	219 517	101,3%	(5)	93,6%	(45,7%)
Interest	16 321	13 963	456	2,8%	-	-	3 237	23,2%	1 526	10,9%	5 219	37,4%	2 406	15,4%	(36,6%)
Dividends	-	-	170	-	72	-	43	-	183	-	468	-	216	-	(15,4%)
Payments	**(4 401 084)**	**(4 966 952)**	**(854 428)**	**19,4%**	**(719 440)**	**16,3%**	**(649 455)**	**13,1%**	**(578 081)**	**11,6%**	**(2 801 405)**	**56,4%**	**(552 724)**	**61,8%**	**4,6%**
Suppliers and employees	(4 198 183)	(4 652 006)	(854 428)	20,4%	(719 440)	17,1%	(649 455)	14,0%	(578 081)	12,4%	(2 801 405)	60,2%	(552 724)	64,7%	4,6%

Finance charges	(193 008)	(280 053)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(9 893)	(34 893)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(337 825)**	**(543 850)**	**208 817**	**(61,8%)**	**211 066**	**(62,5%)**	**249 360**	**(45,9%)**	**83 126**	**(15,3%)**	**752 370**	**(138,3%)**	**83 753**	**300,1%**	**(,7%)**
Cash Flow from Investing Activities															
Receipts	**594 000**	**806 840**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594 000	806 840	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(241 252)**	**(241 686)**	**(62 964)**	**26,1%**	**(56 773)**	**23,5%**	**(42 368)**	**17,5%**	**(89 957)**	**37,2%**	**(252 063)**	**104,3%**	**(42 607)**	**78,1%**	**111,1%**
Capital assets	(241 252)	(241 686)	(62 964)	26,1%	(56 773)	23,5%	(42 368)	17,5%	(89 957)	37,2%	(252 063)	104,3%	(42 607)	78,1%	111,1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**352 748**	**565 154**	**(62 964)**	**(17,8%)**	**(56 773)**	**(16,1%)**	**(42 368)**	**(7,5%)**	**(89 957)**	**(15,9%)**	**(252 063)**	**(44,6%)**	**(42 607)**	**78,1%**	**111,1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 923**	**21 304**	**145 853**	**977,4%**	**154 293**	**1 033,9%**	**206 992**	**971,6%**	**(6 831)**	**(32,1%)**	**500 307**	**2 348,4%**	**41 146**	**1 725,5%**	**(116,6%)**
Cash/cash equivalents at the year begin:	45 535	45 535	105 882	232,5%	251 735	552,8%	406 028	891,7%	613 020	1 346,3%	105 882	232,5%	571 899	318,0%	7,2%
Cash/cash equivalents at the year end:	**60 458**	**66 839**	**251 735**	**416,4%**	**406 028**	**671,6%**	**613 020**	**917,2%**	**606 190**	**906,9%**	**606 190**	**906,9%**	**613 044**	**1 276,1%**	**(1,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 964	1,5%	28 993	1,2%	26 270	1,1%	2 313 669	96,2%	2 405 895	18,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	123 902	4,4%	62 601	2,2%	63 362	2,2%	2 587 446	91,2%	2 837 311	21,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	93 121	3,5%	63 945	2,4%	80 771	3,0%	2 412 272	91,0%	2 650 109	20,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 208	1,7%	9 986	1,2%	9 270	1,1%	821 004	96,1%	854 468	6,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 030	2,4%	14 905	1,9%	14 688	1,9%	741 196	93,8%	789 821	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	450	16,0%	-	-	-	-	2 370	84,0%	2 820	-	-	-	-	-
Interest on Arrear Debtor Accounts	51 157	2,5%	50 348	2,5%	49 439	2,4%	1 873 149	92,5%	2 024 093	15,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	351	-	186	-	540	-	1 607 267	99,9%	1 608 343	12,2%	-	-	-	-
Total By Income Source	**339 183**	**2,6%**	**230 964**	**1,8%**	**244 339**	**1,9%**	**12 358 373**	**93,8%**	**13 172 859**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 932	6,2%	8 481	4,1%	6 269	3,0%	181 620	86,8%	209 303	1,6%	-	-	-	-
Commercial	211 964	2,0%	176 295	1,6%	180 756	1,7%	10 182 569	94,7%	10 751 584	81,6%	-	-	-	-
Households	114 286	5,2%	46 188	2,1%	57 315	2,6%	1 994 183	90,2%	2 211 972	16,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**339 183**	**2,6%**	**230 964**	**1,8%**	**244 339**	**1,9%**	**12 358 373**	**93,8%**	**13 172 859**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	364 245	3,7%	225 886	2,3%	334 312	3,4%	8 853 832	90,5%	9 778 276	77,5%
Bulk Water	-	-	-	-	-	-	60 855	100,0%	60 855	,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	314	100,0%	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	147 868	5,3%	1 765	,1%	7 842	,3%	2 614 265	94,3%	2 771 740	22,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**512 114**	**4,1%**	**227 651**	**1,8%**	**342 155**	**2,7%**	**11 529 265**	**91,4%**	**12 611 184**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 740 944**	**2 757 933**	**730 592**	**26,7%**	**665 630**	**24,3%**	**635 287**	**23,0%**	**719 795**	**26,1%**	**2 751 305**	**99,8%**	**673 469**	**99,1%**	**6,9%**
Exchange Revenue															
Service charges - Electricity	1 069 967	1 069 967	281 114	26,3%	248 578	23,2%	241 775	22,6%	247 156	23,1%	1 018 623	95,2%	228 136	100,5%	8,3%
Service charges - Water	140 587	140 587	19 587	13,9%	32 232	22,9%	31 073	22,1%	28 295	20,1%	111 187	79,1%	27 096	95,8%	4,4%
Service charges - Waste Water Management	117 311	117 311	29 351	25,0%	28 869	24,6%	29 205	24,9%	28 453	24,3%	115 878	98,8%	27 544	101,8%	3,3%
Service charges - Waste Management	133 093	133 093	33 191	24,9%	33 165	24,9%	32 965	24,8%	33 104	24,9%	132 425	99,5%	31 573	102,1%	4,9%
Sale of Goods and Rendering of Services	8 914	8 914	1 689	19,0%	3 021	33,9%	2 242	25,2%	(73)	(,8%)	6 880	77,2%	680	76,3%	(110,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 973	18 973	3 729	16,2%	3 911	17,0%	4 075	21,5%	4 056	21,4%	15 772	83,1%	3 594	115,0%	12,9%
Interest earned from Current and Non Current Assets	9 405	6 405	1 004	10,7%	421	4,5%	1 895	29,6%	302	4,7%	3 623	56,6%	611	61,3%	(50,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	20 601	21 601	5 637	27,4%	5 553	27,0%	5 429	25,1%	5 490	25,4%	22 109	102,3%	4 874	101,3%	12,7%
Rental from Fixed Assets	1 646	1 646	922	56,0%	862	52,4%	634	38,5%	780	47,4%	3 198	194,3%	975	174,7%	(20,0%)
Licences or permits	469	469	95	20,3%	107	22,9%	69	14,8%	101	21,6%	373	79,5%	96	49,0%	5,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1 072	1 072	240	22,3%	(2 936)	(273,8%)	260	24,2%	3 761	350,7%	1 324	123,5%	1 209	258,9%	211,0%
Operational Revenue	74 342	76 153	4 416	5,9%	2 247	3,0%	6 518	8,6%	9 761	12,8%	22 942	30,1%	81 792	102,0%	(88,1%)
Non-Exchange Revenue															
Property rates	677 734	689 734	172 526	25,5%	175 821	25,9%	175 984	25,5%	175 885	25,5%	700 217	101,5%	171 511	103,5%	2,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	30 106	2 242	8,6%	1 909	7,3%	3 727	12,4%	175 988	584,6%	183 865	610,7%	2 004	43,4%	8 682,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	384 595	157 634	41,1%	126 503	32,9%	96 325	25,0%	1 707	,4%	382 169	99,4%	89 762	100,2%	(98,1%)
Interest Receivables	8 959	8 959	1 538	17,2%	3 553	39,7%	3 817	42,6%	3 714	41,5%	12 622	140,9%	2 013	123,7%	84,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 812	8 812	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	15 660	30 660	-	-	1 813	11,6%	(1 813)	(5,9%)	-	-	-	-	-	-	-
Other Gains	19 314	8 874	15 676	81,2%	-	-	1 107	12,5%	1 314	14,8%	18 098	203,9%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 516 131**	**2 790 601**	**635 476**	**25,3%**	**619 689**	**24,6%**	**625 280**	**22,4%**	**545 804**	**19,6%**	**2 426 249**	**86,9%**	**587 300**	**90,0%**	**(7,1%)**
Employee related costs	889 734	871 604	212 084	23,8%	220 702	24,8%	217 342	24,9%	222 195	25,5%	872 323	100,1%	210 440	98,9%	5,6%
Remuneration of councillors	34 861	33 361	7 297	20,9%	7 304	21,0%	8 794	26,4%	7 846	23,5%	31 242	93,7%	8 143	94,6%	(3,6%)
Bulk purchases - electricity	877 856	877 856	202 870	23,1%	164 887	18,8%	228 679	26,0%	155 304	17,7%	751 740	85,6%	177 878	95,6%	(12,7%)
Inventory consumed	95 861	94 383	26 227	27,4%	20 934	21,8%	17 681	18,7%	29 926	31,7%	94 768	100,4%	25 609	108,5%	16,9%
Debt impairment	(241 935)	21 869	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	270 364	294 355	62 311	23,0%	62 311	23,0%	62 311	21,2%	62 311	21,2%	249 246	84,7%	60 392	92,3%	3,2%
Interest,Dividends and Rent on Land	105 408	105 408	-	-	45 407	43,1%	847	,8%	(847)	(,8%)	45 407	43,1%	231	38,9%	(467,2%)
Contracted services	233 455	250 466	59 133	25,3%	55 901	23,9%	54 534	21,8%	34 821	13,9%	204 389	81,6%	59 576	87,7%	(41,6%)
Transfers and subsidies	4 488	4 488	80	1,8%	1 110	24,7%	109	2,4%	-	-	1 299	28,9%	100	60,6%	(100,0%)
Irrecoverable debts written off	20 618	20 618	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	220 764	211 536	55 064	24,9%	41 132	18,6%	29 310	13,9%	32 346	15,3%	157 852	74,6%	44 930	86,0%	(28,0%)
Disposal of Fixed and Intangible Assets	2 088	2 088	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 569	2 569	10 409	405,1%	-	-	5 672	220,8%	1 901	74,0%	17 982	699,9%	-	,7%	(100,0%)
Surplus/(Deficit)	**224 813**	**(32 668)**	**95 117**		**45 941**		**10 007**		**173 991**		**325 056**		**86 169**		
Transfers and subsidies - capital (monetary allocations)	89 600	113 368	5 529	6,2%	57 336	64,0%	8 279	7,3%	35 656	31,5%	106 800	94,2%	29 005	68,7%	22,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	4 480	-	4 480	-	3 882	-	15,4%
Surplus/(Deficit) after capital transfers and contributions	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**214 128**		**436 337**		**119 057**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**214 128**		**436 337**		**119 057**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**214 128**		**436 337**		**119 057**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**314 413**	**80 700**	**100 645**		**103 277**		**18 286**		**214 128**		**436 337**		**119 057**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**119 790**	**168 955**	**9 260**	**7,7%**	**69 436**	**58,0%**	**22 044**	**13,0%**	**30 793**	**18,2%**	**131 533**	**77,9%**	**48 895**	**65,6%**	**(37,0%)**
National Government	89 073	108 137	9 215	10,3%	53 668	60,3%	16 511	15,3%	14 842	13,7%	94 235	87,1%	29 748	69,1%	(50,1%)
Provincial Government	-	4 921	-	-	-	-	327	6,6%	-	-	327	6,6%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Transfers recognised - capital	**89 073**	**113 058**	**9 215**	**10,3%**	**53 668**	**60,3%**	**16 837**	**14,9%**	**14 843**	**13,1%**	**94 563**	**83,6%**	**29 748**	**69,1%**	**(50,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 717	55 897	44	,1%	15 769	51,3%	5 207	9,3%	15 950	28,5%	36 970	66,1%	19 147	56,5%	(16,7%)
Capital Expenditure Functional	**119 790**	**168 955**	**9 260**	**7,7%**	**69 436**	**58,0%**	**22 044**	**13,0%**	**35 413**	**21,0%**	**136 153**	**80,6%**	**52 777**	**67,4%**	**(32,9%)**
Municipal governance and administration	**12 717**	**15 942**	**44**	**,3%**	**8 007**	**63,0%**	**1 526**	**9,6%**	**4 237**	**26,6%**	**13 813**	**86,6%**	**10 160**	**119,5%**	**(58,3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 717	15 942	44	,3%	8 007	63,0%	1 526	9,6%	4 237	26,6%	13 813	86,6%	10 160	119,5%	(58,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 900**	**3 900**	**275**	**4,0%**	**1 400**	**20,3%**	**981**	**25,2%**	**5 465**	**140,1%**	**8 122**	**208,3%**	**5 816**	**135,1%**	**(6,0%)**
Community and Social Services	3 500	-	-	-	-	-	-	-	4 218	-	4 218	-	5 586	141,2%	(24,5%)
Sport And Recreation	3 400	3 900	275	8,1%	1 400	41,2%	981	25,2%	1 245	31,9%	3 902	100,1%	229	87,6%	443,2%
Public Safety	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 900**	**16 900**	**2 533**	**15,0%**	**9 730**	**57,6%**	**-**	**-**	**5 352**	**31,7%**	**17 615**	**104,2%**	**4 638**	**103,4%**	**15,4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 900	16 900	2 533	15,0%	9 730	57,6%	-	-	5 352	31,7%	17 615	104,2%	4 638	103,4%	15,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**83 273**	**132 213**	**6 407**	**7,7%**	**50 299**	**60,4%**	**19 537**	**14,8%**	**20 359**	**15,4%**	**96 602**	**73,1%**	**32 164**	**56,9%**	**(36,7%)**
Energy sources	24 877	49 035	607	2,4%	13 836	55,6%	6 729	13,7%	10 935	22,3%	32 107	65,5%	4 225	40,8%	158,8%
Water Management	35 596	55 678	2 244	6,3%	27 231	76,5%	10 165	18,3%	7 642	13,7%	47 282	84,9%	14 489	49,1%	(47,3%)
Waste Water Management	19 800	24 500	3 556	18,0%	9 232	46,6%	2 644	10,8%	1 781	7,3%	17 213	70,3%	2 027	78,3%	(12,1%)
Waste Management	3 000	3 000	-	-	-	-	-	-	-	-	-	-	11 422	99,3%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**3 381 084**	**2 983 786**	**617 340**	**18,3%**	**509 164**	**15,1%**	**486 842**	**16,3%**	**416 339**	**14,0%**	**2 029 685**	**68,0%**	**378 748**	**65,6%**	**9,9%**
Property rates	643 848	655 248	76 139	11,8%	76 222	11,8%	75 038	11,5%	79 306	12,1%	306 705	46,8%	76 914	46,4%	3,1%
Service charges	2 103 573	1 666 513	219 393	10,4%	209 710	10,0%	196 725	11,8%	189 053	11,3%	814 881	48,9%	181 695	44,6%	4,0%
Other revenue	120 345	131 122	92 743	77,1%	24 787	20,6%	28 088	21,4%	103 303	78,8%	248 921	189,8%	(17 444)	201,6%	(692,2%)
Transfers and Subsidies - Operational	383 978	384 595	205 650	53,6%	173 797	45,3%	139 934	36,4%	44 498	11,6%	563 879	146,6%	132 031	148,1%	(66,3%)
Transfers and Subsidies - Capital	89 600	113 368	23 085	25,8%	24 227	27,0%	46 682	41,2%	-	-	93 993	82,9%	4 957	87,6%	(100,0%)
Interest	39 740	32 940	331	,8%	421	1,1%	375	1,1%	179	,5%	1 306	4,0%	595	13,3%	(69,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 655 800)**	**(2 645 764)**	**(514 873)**	**19,4%**	**(647 608)**	**24,4%**	**(457 317)**	**17,3%**	**(379 904)**	**14,4%**	**(1 999 702)**	**75,6%**	**(407 842)**	**73,6%**	**(6,9%)**
Suppliers and employees	(2 546 134)	(2 536 098)	(514 873)	20,2%	(647 608)	25,4%	(457 317)	18,0%	(379 904)	15,0%	(1 999 702)	78,8%	(407 842)	77,2%	(6,9%)

Finance charges	(105 408)	(105 408)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 258)	(4 258)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**725 283**	**338 022**	**102 468**	**14,1%**	**(138 445)**	**(19,1%)**	**29 524**	**8,7%**	**36 436**	**10,8%**	**29 983**	**8,9%**	**(29 093)**	**9,9%**	**(225,2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(126 261)**	**(179 543)**	**(33 908)**	**26,9%**	**(68 968)**	**54,6%**	**(21 106)**	**11,8%**	**(35 252)**	**19,6%**	**(159 234)**	**88,7%**	**(39 071)**	**85,5%**	**(9,8%)**
Capital assets	(126 261)	(179 543)	(33 908)	26,9%	(68 968)	54,6%	(21 106)	11,8%	(35 252)	19,6%	(159 234)	88,7%	(39 071)	85,5%	(9,8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 261)**	**(179 543)**	**(33 908)**	**26,9%**	**(68 968)**	**54,6%**	**(21 106)**	**11,8%**	**(35 252)**	**19,6%**	**(159 234)**	**88,7%**	**(39 071)**	**85,5%**	**(9,8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43 498)**	**(43 498)**	**-**	**-**	**(20 678)**	**47,5%**	**-**	**-**	**(67 221)**	**154,5%**	**(87 900)**	**202,1%**	**(67 221)**	**63,6%**	**-**
Repayment of borrowing	(43 498)	(43 498)	-	-	(20 678)	47,5%	-	-	(67 221)	154,5%	(87 900)	202,1%	(67 221)	63,6%	-
Net Cash from/(used) Financing Activities	**(43 498)**	**(43 498)**	**-**	**-**	**(20 678)**	**47,5%**	**-**	**-**	**(67 221)**	**154,5%**	**(87 900)**	**202,1%**	**(67 221)**	**63,6%**	**-**
Net Increase/(Decrease) in cash held	**555 524**	**114 981**	**68 560**	**12,3%**	**(228 091)**	**(41,1%)**	**8 418**	**7,3%**	**(66 038)**	**(57,4%)**	**(217 151)**	**(188,9%)**	**(135 386)**	**(8 792,3%)**	**(51,2%)**
Cash/cash equivalents at the year begin:	47 606	47 606	32 123	67,5%	98 479	206,9%	(129 612)	(272,3%)	(121 194)	(254,6%)	32 123	67,5%	(98 803)	3,7%	22,7%
Cash/cash equivalents at the year end:	**603 131**	**162 587**	**98 479**	**16,3%**	**(129 612)**	**(21,5%)**	**(121 194)**	**(74,5%)**	**(187 232)**	**(115,2%)**	**(187 232)**	**(115,2%)**	**(234 189)**	**(181,4%)**	**(20,1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 876	14,0%	3 446	4,9%	2 463	3,5%	55 009	77,7%	70 794	10,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 926	29,7%	12 959	9,9%	4 747	3,6%	74 323	56,8%	130 955	19,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 378	18,3%	19 667	7,9%	11 742	4,7%	171 282	69,0%	248 069	36,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 522	14,1%	2 865	4,7%	2 100	3,5%	47 073	77,7%	60 559	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 614	14,5%	3 112	4,7%	2 291	3,5%	51 168	77,3%	66 184	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	34,7%	-	-	-	-	18	65,3%	27	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 306	4,5%	2 574	3,5%	2 532	3,5%	64 712	88,5%	73 123	10,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 418	8,9%	3 333	8,7%	599	1,6%	31 001	80,8%	38 352	5,6%	-	-	-	-
Total By Income Source	**119 049**	**17,3%**	**47 955**	**7,0%**	**26 473**	**3,8%**	**494 585**	**71,9%**	**688 062**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 914	12,3%	5 690	10,1%	4 360	7,7%	39 469	69,9%	56 434	8,2%	-	-	-	-
Commercial	62 648	22,9%	27 722	10,1%	10 450	3,8%	172 474	63,1%	273 294	39,7%	-	-	-	-
Households	49 487	13,8%	14 542	4,1%	11 663	3,3%	282 643	78,9%	358 335	52,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**119 049**	**17,3%**	**47 955**	**7,0%**	**26 473**	**3,8%**	**494 585**	**71,9%**	**688 062**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	30	100,0%	30	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 234	58,7%	607	1,1%	98	,2%	21 249	40,0%	53 188	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 234**	**58,7%**	**607**	**1,1%**	**98**	**,2%**	**21 279**	**40,0%**	**53 218**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**4 778 061**	**5 411 228**	**1 450 574**	**30,4%**	**1 496 715**	**31,3%**	**1 141 013**	**21,1%**	**915 923**	**16,9%**	**5 004 224**	**92,5%**	**773 412**	**83,0%**	**18,4%**
Exchange Revenue															
Service charges - Electricity	1 886 167	1 996 167	486 632	25,8%	437 036	23,2%	432 608	21,7%	445 896	22,3%	1 802 172	90,3%	382 188	90,8%	16,7%
Service charges - Water	127 078	127 078	31 064	24,4%	29 856	23,5%	30 066	23,7%	92 908	73,1%	183 893	144,7%	35 295	79,0%	163,2%
Service charges - Waste Water Management	27 165	30 165	7 920	29,2%	7 899	29,1%	6 874	22,8%	7 554	25,0%	30 248	100,3%	6 546	72,7%	15,4%
Service charges - Waste Management	175 911	180 911	45 800	26,0%	45 294	25,7%	46 232	25,6%	46 219	25,5%	183 545	101,5%	41 614	86,9%	11,1%
Sale of Goods and Rendering of Services	16 424	26 424	10 934	66,6%	5 093	31,0%	3 656	13,8%	3 546	13,4%	23 229	87,9%	3 460	60,4%	2,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 955	60 955	13 195	22,8%	17 096	29,5%	14 009	23,0%	7 371	12,1%	51 671	84,8%	13 663	135,6%	(46,1%)
Interest earned from Current and Non Current Assets	11 447	16 447	5 771	50,4%	3 541	30,9%	3 609	21,9%	3 067	18,6%	15 989	97,2%	2 966	115,7%	3,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	31 415	57 084	889,9%	(50 933)	(794,0%)	2 969	9,5%	974	3,1%	10 095	32,1%	7 703	44,7%	(87,4%)
Licences or permits	174	274	102	58,6%	45	25,7%	52	19,0%	85	31,0%	284	103,6%	73	48,8%	16,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	13 533	2 791	1 209	8,9%	364	2,7%	2 600	93,2%	3 343	119,8%	7 517	269,3%	1 551	30,0%	115,6%
Operational Revenue	75 581	166 324	8 575	11,3%	7 507	9,9%	10 211	6,1%	19 071	11,5%	45 365	27,3%	12 025	29,1%	58,6%
Non-Exchange Revenue															
Property rates	1 122 539	1 182 539	272 606	24,3%	252 822	22,5%	275 992	23,3%	269 531	22,8%	1 070 950	90,6%	253 051	88,3%	6,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	14 367	891	20,4%	6 830	156,4%	(763)	(5,3%)	938	6,5%	7 896	55,0%	1 091	44,5%	(14,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 212 731	1 212 731	497 731	41,0%	402 794	33,2%	299 545	24,7%	2 522	,2%	1 202 593	99,2%	855	99,7%	195,0%
Interest Receivables	40 574	43 574	11 058	27,3%	12 403	30,6%	13 353	30,6%	12 843	29,5%	49 656	114,0%	11 333	117,5%	13,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100,0%)
Other Gains	-	319 067	-	-	319 067	-	-	-	-	-	319 067	100,0%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 556 981**	**4 916 981**	**1 117 659**	**24,5%**	**1 179 583**	**25,9%**	**1 191 669**	**24,2%**	**1 575 853**	**32,0%**	**5 064 764**	**103,0%**	**1 424 488**	**107,7%**	**10,6%**
Employee related costs	1 291 089	1 041 089	350 417	27,1%	349 500	27,1%	367 079	35,3%	396 447	38,1%	1 463 444	140,6%	339 908	108,6%	16,6%
Remuneration of councillors	64 660	64 660	16 474	25,5%	16 248	25,1%	18 378	28,4%	17 004	26,3%	68 105	105,3%	16 677	106,6%	2,0%
Bulk purchases - electricity	1 380 692	1 030 692	493 798	35,8%	373 349	27,0%	380 049	36,9%	441 613	42,8%	1 688 809	163,9%	392 570	145,9%	12,5%
Inventory consumed	124 771	77 770	15 118	12,1%	36 249	29,1%	23 606	30,4%	44 263	56,9%	119 237	153,3%	33 249	33,8%	33,1%
Debt impairment	309 758	909 758	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	757 582	1 065 582	103 084	13,6%	103 084	13,6%	103 084	9,7%	103 084	9,7%	412 336	38,7%	138 490	62,2%	(25,6%)
Interest,Dividends and Rent on Land	81 008	18 087	8 860	10,9%	8 059	9,9%	7 649	42,3%	1	-	24 569	135,8%	30 314	305,6%	(100,0%)
Contracted services	426 176	581 741	70 211	16,5%	220 719	51,8%	197 974	34,0%	320 118	55,0%	809 022	139,1%	288 732	153,7%	10,9%
Transfers and subsidies	24 374	29 911	8 281	34,0%	13 190	54,1%	8 411	28,1%	8 499	28,4%	38 381	128,3%	(3 795)	82,4%	(323,9%)
Irrecoverable debts written off	-	-	4 589	-	11 223	-	7	-	144 251	-	160 069	-	64 593	-	123,3%
Operational Cost and Other Cost	96 869	97 690	46 827	48,3%	47 960	49,5%	85 432	87,5%	100 573	103,0%	280 792	287,4%	123 407	271,1%	(18,5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	343	-	(100,0%)
Surplus/(Deficit)	**221 080**	**494 247**	**332 914**		**317 132**		**(50 656)**		**(659 930)**		**(60 540)**		**(651 076)**		
Transfers and subsidies - capital (monetary allocations)	466 984	476 366	135 545	29,0%	227 093	48,6%	86 858	18,2%	61 244	12,9%	510 741	107,2%	22 721	90,5%	169,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**(598 686)**		**450 201**		**(628 355)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**(598 686)**		**450 201**		**(628 355)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**(598 686)**		**450 201**		**(628 355)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**688 064**	**970 613**	**468 459**		**544 225**		**36 203**		**(598 686)**		**450 201**		**(628 355)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**720 934**	**799 816**	**149 171**	**20,7%**	**228 998**	**31,8%**	**181 536**	**22,7%**	**124 831**	**15,6%**	**684 535**	**85,6%**	**115 910**	**78,5%**	**7,7%**
National Government	466 984	476 366	117 865	25,2%	197 472	42,3%	119 729	25,1%	61 275	12,9%	496 342	104,2%	33 860	81,4%	81,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	1 933	-	-	229	-	-	-	-	-	229	11,8%	-	33,4%	-
Transfers recognised - capital	**466 984**	**478 299**	**117 865**	**25,2%**	**197 701**	**42,3%**	**119 729**	**25,0%**	**61 275**	**12,8%**	**496 570**	**103,8%**	**33 860**	**81,1%**	**81,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253 950	321 517	31 306	12,3%	31 297	12,3%	61 806	19,2%	63 556	19,8%	187 965	58,5%	82 050	72,0%	(22,5%)
Capital Expenditure Functional	**720 934**	**799 816**	**149 171**	**20,7%**	**228 998**	**31,8%**	**181 536**	**22,7%**	**124 831**	**15,6%**	**684 535**	**85,6%**	**115 910**	**78,5%**	**7,7%**
Municipal governance and administration	**17 750**	**35 017**	**9 504**	**53,5%**	**1 110**	**6,3%**	**1 722**	**4,9%**	**14 381**	**41,1%**	**26 717**	**76,3%**	**31 382**	**129,3%**	**(54,2%)**
Executive and Council	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 750	34 017	9 504	56,7%	1 110	6,6%	1 722	5,1%	14 381	42,3%	26 717	78,5%	31 382	132,8%	(54,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**30 800**	**29 038**	**2 497**	**8,1%**	**6 959**	**22,6%**	**1 582**	**5,4%**	**3 334**	**11,5%**	**14 371**	**49,5%**	**7 492**	**42,8%**	**(55,5%)**
Community and Social Services	13 900	12 551	1 401	10,1%	3 436	24,7%	434	3,5%	(1)	-	5 271	42,0%	4 353	27,0%	(100,0%)
Sport And Recreation	15 300	14 087	1 096	7,2%	3 499	22,9%	1 148	8,1%	3 335	23,7%	9 077	64,4%	3 138	98,9%	6,3%
Public Safety	1 600	2 400	-	-	23	1,4%	-	-	-	-	23	1,0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**326 684**	**398 461**	**90 602**	**27,7%**	**141 430**	**43,3%**	**92 437**	**23,2%**	**66 526**	**16,7%**	**390 994**	**98,1%**	**30 843**	**74,9%**	**115,7%**
Planning and Development	-	6 000	-	-	-	-	-	-	3 689	61,5%	3 689	61,5%	-	-	(100,0%)
Road Transport	326 684	392 461	90 602	27,7%	141 430	43,3%	92 437	23,6%	62 837	16,0%	387 305	98,7%	30 843	74,9%	103,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**337 500**	**331 099**	**46 568**	**13,8%**	**79 500**	**23,6%**	**85 795**	**25,9%**	**40 590**	**12,3%**	**252 453**	**76,2%**	**46 193**	**82,1%**	**(12,1%)**
Energy sources	60 000	71 719	675	1,1%	16 961	28,3%	20 433	28,5%	23 283	32,5%	61 352	85,5%	24 275	101,8%	(4,1%)
Water Management	194 000	150 452	12 267	6,3%	49 171	25,3%	34 593	23,0%	13 084	8,7%	109 115	72,5%	6 216	72,1%	110,5%
Waste Water Management	58 000	72 565	19 126	33,0%	11 687	20,2%	14 258	19,6%	4 224	5,8%	49 294	67,9%	13 490	72,4%	(68,7%)
Waste Management	25 500	36 363	14 500	56,9%	1 681	6,6%	16 511	45,4%	-	-	32 691	89,9%	2 212	90,4%	(100,0%)
Other	**8 200**	**6 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**5 345 734**	**5 671 150**	**2 859 672**	**53,5%**	**2 218 209**	**41,5%**	**2 040 711**	**36,0%**	**1 062 802**	**18,7%**	**8 181 394**	**144,3%**	**854 415**	**179,2%**	**24,4%**
Property rates	1 058 433	1 135 237	234 603	22,2%	199 626	18,9%	205 672	18,1%	245 678	21,6%	885 579	78,0%	196 508	439,8%	25,0%
Service charges	2 069 591	2 240 948	526 417	25,4%	509 672	24,6%	547 233	24,4%	530 825	23,7%	2 114 147	94,3%	438 558	90,3%	21,0%
Other revenue	526 549	589 420	1 303 264	247,5%	1 008 461	191,5%	840 980	142,7%	281 389	47,7%	3 434 094	582,6%	216 058	242,2%	30,2%
Transfers and Subsidies - Operational	1 212 731	1 212 731	498 148	41,1%	397 427	32,8%	322 156	26,6%	(5 000)	(,4%)	1 212 731	100,0%	-	99,7%	(100,0%)
Transfers and Subsidies - Capital	466 984	476 366	291 644	62,5%	99 504	21,3%	121 064	25,4%	6 843	1,4%	519 055	109,0%	411	86,7%	1 565,9%
Interest	11 447	16 447	5 596	48,9%	3 520	30,7%	3 605	21,9%	3 066	18,6%	15 787	96,0%	2 880	8,2%	6,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 469 393)**	**(4 718 590)**	**(1 669 416)**	**37,4%**	**(1 521 696)**	**34,0%**	**(1 535 536)**	**32,5%**	**(488 888)**	**10,4%**	**(5 215 537)**	**110,5%**	**(1 289 294)**	**243,6%**	**(62,1%)**
Suppliers and employees	(4 395 112)	(4 670 592)	(1 669 416)	38,0%	(1 521 696)	34,6%	(1 535 536)	32,9%	(488 888)	10,5%	(5 215 537)	111,7%	(1 289 294)	247,1%	(62,1%)

Finance charges	(49 907)	(18 087)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(24 374)	(29 911)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**876 341**	**952 560**	**1 190 256**	**135,8%**	**696 513**	**79,5%**	**505 175**	**53,0%**	**573 914**	**60,2%**	**2 965 857**	**311,4%**	**(434 878)**	**62,1%**	**(232,0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 168**	**-**	**2 168**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	2 113	-	2 113	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(720 934)**	**(799 816)**	**(149 171)**	**20,7%**	**(228 998)**	**31,8%**	**(181 536)**	**22,7%**	**(124 831)**	**15,6%**	**(684 535)**	**85,6%**	**(115 910)**	**78,5%**	**7,7%**
Capital assets	(720 934)	(799 816)	(149 171)	20,7%	(228 998)	31,8%	(181 536)	22,7%	(124 831)	15,6%	(684 535)	85,6%	(115 910)	78,5%	7,7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(720 934)**	**(799 816)**	**(149 171)**	**20,7%**	**(228 998)**	**31,8%**	**(181 536)**	**22,7%**	**(122 662)**	**15,3%**	**(682 367)**	**85,3%**	**(115 910)**	**78,6%**	**5,8%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**1 894**	**-**	**645**	**-**	**380**	**-**	**1 485**	**-**	**4 404**	**-**	**(48)**	**-**	**(3 185,2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 894	-	645	-	380	-	1 485	-	4 404	-	(48)	-	(3 185,2%)
Payments	**(16 653)**	**(16 653)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 653)	(16 653)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 653)**	**(16 653)**	**1 894**	**(11,4%)**	**645**	**(3,9%)**	**380**	**(2,3%)**	**1 485**	**(8,9%)**	**4 404**	**(26,4%)**	**(48)**	**,6%**	**(3 185,2%)**
Net Increase/(Decrease) in cash held	**138 754**	**136 091**	**1 042 979**	**751,7%**	**468 160**	**337,4%**	**324 019**	**238,1%**	**452 736**	**332,7%**	**2 287 895**	**1 681,2%**	**(550 836)**	**53,6%**	**(182,2%)**
Cash/cash equivalents at the year begin:	140 091	142 754	142 711	101,9%	1 185 733	846,4%	1 653 893	1 158,6%	1 835 158	1 285,5%	142 711	100,0%	1 365 379	(46,9%)	34,4%
Cash/cash equivalents at the year end:	**278 845**	**278 845**	**1 185 733**	**425,2%**	**1 653 893**	**593,1%**	**1 977 913**	**709,3%**	**2 430 649**	**871,7%**	**2 430 649**	**871,7%**	**814 543**	**58,3%**	**198,4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 065	8,0%	4	-	8 892	5,1%	152 651	86,9%	175 611	11,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 983	38,6%	453	,2%	27 005	11,2%	120 546	50,0%	240 987	16,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	54 808	9,8%	301	,1%	23 912	4,3%	479 199	85,8%	558 220	37,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 753	8,2%	3	-	1 630	4,9%	29 178	86,9%	33 563	2,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 256	6,4%	242	,1%	6 661	3,5%	171 426	89,9%	190 584	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	170	3,8%	-	-	168	3,8%	4 114	92,4%	4 452	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	10 040	4,3%	527	,2%	9 471	4,1%	211 225	91,3%	231 263	15,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 748	10,4%	8 447	18,5%	1 726	3,8%	30 784	67,4%	45 705	3,1%	-	-	-	-
Total By Income Source	**191 823**	**13,0%**	**9 977**	**,7%**	**79 463**	**5,4%**	**1 199 122**	**81,0%**	**1 480 386**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	30 277	10,6%	155	,1%	18 350	6,4%	237 214	82,9%	285 996	19,3%	-	-	-	-
Commercial	71 709	24,7%	8 975	3,1%	22 101	7,6%	187 040	64,5%	289 825	19,6%	-	-	-	-
Households	85 159	10,2%	839	,1%	35 297	4,2%	710 830	85,4%	832 125	56,2%	-	-	-	-
Other	4 678	6,5%	9	-	3 715	5,1%	64 038	88,4%	72 440	4,9%	-	-	-	-
Total By Customer Group	**191 823**	**13,0%**	**9 977**	**,7%**	**79 463**	**5,4%**	**1 199 122**	**81,0%**	**1 480 386**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	220 501	8,6%	133 548	5,2%	104 591	4,1%	2 095 944	82,0%	2 554 583	66,4%
Bulk Water	2 014	,7%	26	-	1 705	,6%	271 643	98,6%	275 389	7,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	125 021	12,3%	32 859	3,2%	27 235	2,7%	828 048	81,7%	1 013 163	26,3%
Auditor-General	2	1,4%	-	-	-	-	178	98,6%	180	-
Other	282	14,6%	171	8,8%	3	,2%	1 479	76,4%	1 935	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**347 821**	**9,0%**	**166 603**	**4,3%**	**133 534**	**3,5%**	**3 197 292**	**83,1%**	**3 845 251**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual 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	**3 234 188**	**3 228 733**	**912 667**	**28,2%**	**710 127**	**22,0%**	**703 164**	**21,8%**	**637 102**	**19,7%**	**2 963 061**	**91,8%**	**617 272**	**97,4%**	**3,2%**
Exchange Revenue															
Service charges - Electricity	1 218 923	1 219 183	294 391	24,2%	218 906	18,0%	238 281	19,5%	249 758	20,5%	1 001 336	82,1%	228 855	85,8%	9,1%
Service charges - Water	362 722	363 126	70 882	19,5%	89 642	24,7%	92 466	25,5%	117 923	32,5%	370 913	102,1%	69 643	93,8%	69,3%
Service charges - Waste Water Management	106 274	106 317	28 622	26,9%	29 793	28,0%	29 663	27,9%	28 978	27,3%	117 056	110,1%	28 640	118,6%	1,2%
Service charges - Waste Management	73 593	77 807	22 125	30,1%	22 252	30,2%	22 304	28,7%	21 729	27,9%	88 409	113,6%	21 497	118,2%	1,1%
Sale of Goods and Rendering of Services	18 644	20 425	6 202	33,3%	3 061	16,4%	2 784	13,6%	5 369	26,3%	17 415	85,3%	5 374	114,2%	(,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	182 139	46 426	32,7%	44 641	31,4%	41 565	22,8%	43 312	23,8%	175 945	96,6%	45 076	138,3%	(3,9%)
Interest earned from Current and Non Current Assets	18 000	18 000	152	,8%	1 681	9,3%	1 383	7,7%	29 186	162,1%	32 401	180,0%	6 216	229,3%	369,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	29 740	8 068	27,1%	6 932	23,3%	7 021	23,6%	7 076	23,8%	29 096	97,8%	8 425	115,6%	(16,0%)
Licences or permits	1 000	1 000	106	10,6%	66	6,6%	120	12,0%	94	9,4%	385	38,5%	149	55,0%	(37,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 383	5 182	786	23,2%	1 813	53,6%	1 776	34,3%	3 243	62,6%	7 618	147,0%	839	83,5%	286,4%
Non-Exchange Revenue															
Property rates	717 920	717 920	271 496	37,8%	158 058	22,0%	159 758	22,3%	108 131	15,1%	697 444	97,1%	151 973	103,7%	(28,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	34 743	3 489	10,0%	(2 863)	(8,2%)	1 458	4,2%	3 489	10,0%	5 573	16,0%	5 448	86,8%	(35,9%)
Licences or permits	8 200	8 200	3 024	36,9%	1 068	13,0%	2 959	36,1%	3 570	43,5%	10 621	129,5%	2 172	113,4%	64,4%
Transfer and subsidies - Operational	323 676	331 406	127 693	39,5%	107 201	33,1%	76 331	23,0%	4 293	1,3%	315 517	95,2%	11 857	96,1%	(63,8%)
Interest Receivables	117 020	102 540	26 326	22,5%	24 943	21,3%	22 387	21,8%	8 054	7,9%	81 710	79,7%	26 143	112,9%	(69,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 250	11 005	2 879	4,9%	2 933	5,0%	2 916	26,5%	2 882	26,2%	11 610	105,5%	2 905	53,7%	(,8%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(5)	-	-	-	(5)	-	2 060	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	16	-	16	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 212 506**	**3 484 060**	**792 110**	**24,7%**	**643 808**	**20,0%**	**829 888**	**23,8%**	**832 608**	**23,9%**	**3 098 413**	**88,9%**	**822 825**	**92,5%**	**1,2%**
Employee related costs	1 004 532	1 024 295	212 684	21,2%	237 594	23,7%	221 285	21,6%	221 478	21,6%	893 041	87,2%	212 027	88,7%	4,5%
Remuneration of councillors	37 083	37 083	8 262	22,3%	8 495	22,9%	8 419	22,7%	11 401	30,7%	36 578	98,6%	8 283	93,2%	37,7%
Bulk purchases - electricity	1 000 000	1 000 000	328 362	32,8%	130 993	13,1%	179 640	18,0%	221 166	22,1%	860 161	86,0%	299 110	99,0%	(26,1%)
Inventory consumed	331 852	363 475	63 222	19,1%	80 100	24,1%	50 129	13,8%	95 463	26,3%	288 914	79,5%	62 130	87,2%	53,6%
Debt impairment	437 149	526 399	109 287	25,0%	109 287	25,0%	176 225	33,5%	131 600	25,0%	526 399	100,0%	118 812	100,0%	10,8%
Depreciation, Amortisation and Impairment	90 200	90 200	-	-	-	-	-	-	87 394	96,9%	87 394	96,9%	11 102	62,4%	687,2%
Interest,Dividends and Rent on Land	15 880	85 900	5	-	8 247	51,9%	43 500	50,6%	20 108	23,4%	71 860	83,7%	14 326	47,8%	40,4%
Contracted services	45 856	50 356	3 673	8,0%	8 956	19,5%	7 485	14,9%	8 973	17,8%	29 087	57,8%	10 165	74,7%	(11,7%)
Transfers and subsidies	4 300	4 450	650	15,1%	671	15,6%	46	1,0%	1 428	32,1%	2 795	62,8%	915	76,7%	56,1%
Irrecoverable debts written off	-	-	6	-	(4)	-	6	-	1 068	-	1 076	-	(1)	-	(126 679,0%)
Operational Cost and Other Cost	176 654	197 555	50 704	28,7%	49 094	27,8%	107 913	54,6%	(7 374)	(3,7%)	200 337	101,4%	52 937	105,9%	(113,9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	69 000	104 346	15 253	22,1%	10 375	15,0%	35 240	33,8%	39 902	38,2%	100 771	96,6%	33 021	100,8%	20,8%
Surplus/(Deficit)	**21 682**	**(255 327)**	**120 558**		**66 319**		**(126 724)**		**(195 505)**		**(135 352)**		**(205 553)**		
Transfers and subsidies - capital (monetary allocations)	684 166	684 166	103 603	15,1%	240 645	35,2%	30 031	4,4%	172 712	25,2%	546 990	79,9%	196 621	99,6%	(12,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**(22 793)**		**411 638**		**(8 932)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**(22 793)**		**411 638**		**(8 932)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**(22 793)**		**411 638**		**(8 932)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**(22 793)**		**411 638**		**(8 932)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual 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	**627 331**	**632 781**	**94 214**	**15,0%**	**202 604**	**32,3%**	**67 762**	**10,7%**	**118 680**	**18,8%**	**483 260**	**76,4%**	**192 689**	**85,5%**	**(38,4%)**
National Government	594 927	595 392	90 089	15,1%	201 780	33,9%	66 324	11,1%	116 064	19,5%	474 257	79,7%	178 545	87,7%	(35,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**594 927**	**595 392**	**90 089**	**15,1%**	**201 780**	**33,9%**	**66 324**	**11,1%**	**116 064**	**19,5%**	**474 257**	**79,7%**	**178 545**	**87,7%**	**(35,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 404	37 389	4 125	12,7%	824	2,5%	1 438	3,8%	2 616	7,0%	9 003	24,1%	14 143	60,9%	(81,5%)
Capital Expenditure Functional	**627 331**	**632 781**	**94 214**	**15,0%**	**202 604**	**32,3%**	**67 762**	**10,7%**	**118 680**	**18,8%**	**483 260**	**76,4%**	**192 689**	**85,5%**	**(38,4%)**
Municipal governance and administration	**22 435**	**10 249**	**436**	**1,9%**	**4 759**	**21,2%**	**(2 414)**	**(23,6%)**	**573**	**5,6%**	**3 353**	**32,7%**	**12 522**	**85,7%**	**(95,4%)**
Executive and Council	21 565	10 249	436	2,0%	4 759	22,1%	(2 414)	(23,6%)	573	5,6%	3 353	32,7%	12 522	85,7%	(95,4%)
Finance and administration	870	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 797**	**11 610**	**5 217**	**44,2%**	**-**	**-**	**1 122**	**9,7%**	**2 662**	**22,9%**	**9 000**	**77,5%**	**1 615**	**65,2%**	**64,8%**
Community and Social Services	11 797	11 610	5 217	44,2%	-	-	1 122	9,7%	2 662	22,9%	9 000	77,5%	1 182	48,8%	125,1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	433	91,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 913**	**26 101**	**4 299**	**24,0%**	**6 210**	**34,7%**	**6 415**	**24,6%**	**5 209**	**20,0%**	**22 132**	**84,8%**	**13 356**	**84,8%**	**(61,0%)**
Planning and Development	7 043	7 913	1 384	19,6%	1 306	18,5%	438	5,5%	1 353	17,1%	4 482	56,6%	758	23,9%	78,5%
Road Transport	10 870	18 188	2 915	26,8%	4 904	45,1%	5 977	32,9%	3 855	21,2%	17 651	97,0%	12 598	90,4%	(69,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**571 739**	**582 213**	**82 632**	**14,5%**	**191 228**	**33,4%**	**62 639**	**10,8%**	**109 740**	**18,8%**	**446 238**	**76,6%**	**165 196**	**85,8%**	**(33,6%)**
Energy sources	30 000	30 870	3 877	12,9%	7 336	24,5%	6 642	21,5%	6 290	20,4%	24 145	78,2%	2 692	106,4%	133,6%
Water Management	499 565	499 565	77 973	15,6%	179 318	35,9%	52 960	10,6%	89 791	18,0%	400 041	80,1%	151 164	86,3%	(40,6%)
Waste Water Management	42 174	51 778	782	1,9%	4 573	10,8%	3 038	5,9%	13 659	26,4%	22 052	42,6%	11 340	71,7%	20,5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**3 448**	**2 607**	**1 631**	**47,3%**	**408**	**11,8%**	**-**	**-**	**497**	**19,1%**	**2 536**	**97,3%**	**-**	**32,8%**	**(100,0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual 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	**4 367 395**	**4 348 151**	**977 215**	**22,4%**	**1 000 297**	**22,9%**	**1 011 725**	**23,3%**	**599 490**	**13,8%**	**3 588 728**	**82,5%**	**550 974**	**116,1%**	**8,8%**
Property rates	610 232	610 232	196 382	32,2%	108 096	17,7%	172 810	28,3%	118 577	19,4%	595 865	97,6%	115 761	69,3%	2,4%
Service charges	1 891 008	1 841 542	322 544	17,1%	308 157	16,3%	331 878	18,0%	309 102	16,8%	1 271 680	69,1%	302 978	81,3%	2,0%
Other revenue	811 788	830 832	(19 685)	(2,4%)	263 711	32,5%	255 955	30,8%	162 603	19,6%	662 585	79,7%	117 096	1 143,8%	38,9%
Transfers and Subsidies - Operational	323 676	331 406	130 684	40,4%	113 857	35,2%	91 652	27,7%	692	,2%	336 884	101,7%	7 791	99,0%	(91,1%)
Transfers and Subsidies - Capital	684 166	684 166	338 046	49,4%	199 480	29,2%	141 845	20,7%	-	-	679 371	99,3%	1 741	100,8%	(100,0%)
Interest	46 525	49 974	9 244	19,9%	6 997	15,0%	17 585	35,2%	8 516	17,0%	42 342	84,7%	5 607	329,8%	51,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 223 619)**	**(3 338 268)**	**(955 798)**	**29,6%**	**(842 210)**	**26,1%**	**(844 850)**	**25,3%**	**(815 682)**	**24,4%**	**(3 458 541)**	**103,6%**	**(613 466)**	**118,7%**	**33,0%**
Suppliers and employees	(3 207 739)	(3 252 367)	(957 005)	29,8%	(842 210)	26,3%	(844 850)	26,0%	(812 835)	25,0%	(3 456 900)	106,3%	(613 466)	122,3%	32,5%

Finance charges	(15 880)	(85 900)	1 207	(7,6%)	-	-	-	-	(2 847)	3,3%	(1 641)	1,9%	-	(2,7%)	(100,0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 143 776**	**1 009 883**	**21 417**	**1,9%**	**158 087**	**13,8%**	**166 875**	**16,5%**	**(216 192)**	**(21,4%)**	**130 187**	**12,9%**	**(62 492)**	**102,1%**	**245,9%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**(5)**	**-**	**-**	**-**	**(5)**	**-**	**2 060**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	(5)	-	-	-	(5)	-	2 060	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(721 431)**	**(726 881)**	**(94 214)**	**13,1%**	**(202 604)**	**28,1%**	**(67 762)**	**9,3%**	**(118 680)**	**16,3%**	**(483 260)**	**66,5%**	**(192 689)**	**85,5%**	**(38,4%)**
Capital assets	(721 431)	(726 881)	(94 214)	13,1%	(202 604)	28,1%	(67 762)	9,3%	(118 680)	16,3%	(483 260)	66,5%	(192 689)	85,5%	(38,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(721 431)**	**(726 881)**	**(94 214)**	**13,1%**	**(202 604)**	**28,1%**	**(67 767)**	**9,3%**	**(118 680)**	**16,3%**	**(483 265)**	**66,5%**	**(190 629)**	**84,3%**	**(37,7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**30**	**-**	**0**	**-**	**3**	**-**	**35**	**-**	**68**	**-**	**345**	**28,7%**	**(90,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	30	-	0	-	3	-	35	-	68	-	345	28,7%	(90,0%)
Payments	**(16 688)**	**(16 688)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 688)	(16 688)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 688)**	**(16 688)**	**30**	**(,2%)**	**0**	**-**	**3**	**-**	**35**	**(,2%)**	**68**	**(,4%)**	**345**	**(4,5%)**	**(90,0%)**
Net Increase/(Decrease) in cash held	**405 657**	**266 315**	**(72 767)**	**(17,9%)**	**(44 517)**	**(11,0%)**	**99 111**	**37,2%**	**(334 837)**	**(125,7%)**	**(353 010)**	**(132,6%)**	**(252 776)**	**11,6%**	**32,5%**
Cash/cash equivalents at the year begin:	130 891	130 891	17 395	13,3%	91 142	69,6%	46 624	35,6%	145 736	111,3%	17 395	13,3%	350 556	103,8%	(58,4%)
Cash/cash equivalents at the year end:	**536 548**	**397 205**	**91 142**	**17,0%**	**46 624**	**8,7%**	**145 736**	**36,7%**	**(189 101)**	**(47,6%)**	**(189 101)**	**(47,6%)**	**97 780**	**(267,8%)**	**(293,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	84 457	8,3%	25 229	2,5%	21 609	2,1%	882 277	87,0%	1 013 571	22,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 799	20,9%	19 552	6,2%	13 419	4,3%	216 379	68,7%	315 149	6,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 122	5,1%	37 495	4,5%	15 230	1,8%	738 267	88,6%	833 114	18,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 195	2,9%	7 232	2,0%	6 731	1,9%	329 717	93,2%	353 874	7,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 140	3,0%	5 657	2,1%	5 068	1,9%	252 731	93,1%	271 595	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	967	,9%	917	,8%	920	,8%	108 288	97,5%	111 092	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	21 326	1,8%	25 103	2,1%	20 002	1,7%	1 140 054	94,5%	1 206 485	26,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 115	2,0%	8 652	1,9%	8 937	1,9%	434 255	94,2%	460 959	10,1%	-	-	-	-
Total By Income Source	**242 120**	**5,3%**	**129 837**	**2,8%**	**91 914**	**2,0%**	**4 101 967**	**89,8%**	**4 565 839**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	31 340	5,0%	26 781	4,3%	9 509	1,5%	553 221	89,1%	620 850	13,6%	-	-	-	-
Commercial	63 734	9,4%	22 671	3,4%	20 864	3,1%	568 342	84,1%	675 610	14,8%	-	-	-	-
Households	143 121	4,6%	77 254	2,5%	59 056	1,9%	2 841 021	91,0%	3 120 453	68,3%	-	-	-	-
Other	3 925	2,6%	3 132	2,1%	2 485	1,7%	139 384	93,6%	148 926	3,3%	-	-	-	-
Total By Customer Group	**242 120**	**5,3%**	**129 837**	**2,8%**	**91 914**	**2,0%**	**4 101 967**	**89,8%**	**4 565 839**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	130 803	10,7%	96 159	7,8%	34 516	2,8%	964 265	78,7%	1 225 743	73,3%
Bulk Water	130	-	-	-	-	-	270 701	100,0%	270 831	16,2%
PAYE deductions	11 402	100,0%	-	-	-	-	-	-	11 402	,7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 898	100,0%	-	-	-	-	-	-	8 898	,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 791	41,7%	18 511	46,0%	3 147	7,8%	1 782	4,4%	40 232	2,4%
Auditor-General	143	25,9%	410	74,1%	-	-	-	-	553	-
Other	93 177	88,7%	418	,4%	102	,1%	11 305	10,8%	105 002	6,3%
Medical Aid deductions	9 275	100,0%	-	-	-	-	-	-	9 275	,6%
Total	**270 618**	**16,2%**	**115 499**	**6,9%**	**37 765**	**2,3%**	**1 248 054**	**74,6%**	**1 671 935**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 873 017**	**3 090 103**	**960 237**	**33,4%**	**840 013**	**29,2%**	**760 486**	**24,6%**	**446 629**	**14,5%**	**3 007 366**	**97,3%**	**437 134**	**98,2%**	**2,2%**
Exchange Revenue															
Service charges - Electricity	758 091	801 500	199 317	26,3%	174 143	23,0%	179 601	22,4%	168 636	21,0%	721 696	90,0%	178 708	96,7%	(5,6%)
Service charges - Water	197 266	174 892	43 816	22,2%	43 755	22,2%	45 984	26,3%	43 662	25,0%	177 216	101,3%	37 322	92,2%	17,0%
Service charges - Waste Water Management	63 864	54 082	12 555	19,7%	14 754	23,1%	14 102	26,1%	13 371	24,7%	54 782	101,3%	12 065	91,8%	10,8%
Service charges - Waste Management	71 045	68 245	16 570	23,3%	18 008	25,3%	17 370	25,5%	18 646	27,3%	70 595	103,4%	16 154	99,1%	15,4%
Sale of Goods and Rendering of Services	5 015	8 956	2 374	47,3%	2 046	40,8%	1 059	11,8%	2 437	27,2%	7 916	88,4%	1 780	115,3%	36,9%
Agency services	17 000	17 000	3 530	20,8%	3 502	20,6%	4 591	27,0%	2 446	14,4%	14 069	82,8%	3 916	93,2%	(37,5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 265	174 809	43 023	47,7%	44 381	49,2%	45 948	26,3%	47 525	27,2%	180 878	103,5%	47 030	114,7%	1,1%
Interest earned from Current and Non Current Assets	15 896	15 896	4 271	26,9%	3 111	19,6%	4 129	26,0%	4 065	25,6%	15 576	98,0%	2 930	83,8%	38,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	30	45	15	50,1%	8	25,1%	11	25,3%	8	17,3%	42	92,6%	8	133,0%	3,6%
Rental from Fixed Assets	3 150	5 629	2 760	87,6%	9	,3%	610	10,8%	1 029	18,3%	4 408	78,3%	1 821	149,2%	(43,5%)
Licences or permits	6 071	6 071	1 639	27,0%	1 358	22,4%	4 312	71,0%	(2 779)	(45,8%)	4 531	74,6%	1 999	105,1%	(239,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	41	172	86	212,0%	-	-	-	-	75	43,8%	161	93,8%	-	25,9%	(100,0%)
Operational Revenue	345	436	77	22,2%	93	27,0%	87	19,9%	93	21,4%	350	80,2%	87	59,6%	7,8%
Non-Exchange Revenue															
Property rates	395 379	455 926	114 194	28,9%	113 837	28,8%	110 703	24,3%	113 363	24,9%	452 098	99,2%	107 365	95,6%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 831	2 831	(0)	-	7	,2%	2 510	88,7%	-	-	2 516	88,9%	1 027	73,3%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 196 011	1 198 610	493 031	41,2%	391 462	32,7%	298 702	24,9%	6 650	,6%	1 189 845	99,3%	839	99,3%	692,4%
Interest Receivables	50 719	94 887	22 338	44,0%	25 122	49,5%	26 625	28,1%	26 575	28,0%	100 660	106,1%	23 175	109,0%	14,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	2 543	640	-	632	-	624	24,6%	623	24,5%	2 519	99,0%	-	-	(100,0%)
Gains on Disposal of Fixed and Intangible Assets	-	7 471	-	-	3 736	-	-	-	-	-	3 736	50,0%	-	-	-
Other Gains	-	-	-	-	-	-	3 517	-	204	-	3 721	-	908	-	(77,5%)
Discontinued Operations	0	101	-	-	51	50 594,0%	-	-	-	-	51	50,0%	-	100,0%	-
Operating Expenditure	**2 818 588**	**2 838 380**	**726 821**	**25,8%**	**891 939**	**31,6%**	**848 870**	**29,9%**	**1 542 505**	**54,3%**	**4 010 134**	**141,3%**	**802 729**	**95,5%**	**92,2%**
Employee related costs	738 467	738 467	196 530	26,6%	207 094	28,0%	193 867	26,3%	194 106	26,3%	791 597	107,2%	187 843	102,6%	3,3%
Remuneration of councillors	39 691	39 691	8 909	22,4%	8 912	22,5%	10 188	25,7%	9 076	22,9%	37 086	93,4%	8 912	94,0%	1,8%
Bulk purchases - electricity	711 000	711 000	192 328	27,1%	130 195	18,3%	96 779	13,6%	466 566	65,6%	885 867	124,6%	149 548	107,1%	212,0%
Inventory consumed	108 770	108 770	28 747	26,4%	53 845	49,5%	37 190	34,2%	183 115	168,4%	302 896	278,5%	61 966	90,0%	195,5%
Debt impairment	429 728	429 728	107 432	25,0%	107 432	25,0%	107 432	25,0%	107 432	25,0%	429 728	100,0%	-	-	(100,0%)
Depreciation, Amortisation and Impairment	317 075	317 075	79 269	25,0%	79 269	25,0%	84 061	26,5%	79 344	25,0%	321 942	101,5%	-	-	(100,0%)
Interest,Dividends and Rent on Land	23 181	42 973	13 655	58,9%	16 065	69,3%	2	-	146 635	341,2%	176 356	410,4%	18 912	128,5%	675,4%
Contracted services	262 981	262 981	66 311	25,2%	161 983	61,6%	194 962	74,1%	155 434	59,1%	578 690	220,1%	195 558	138,9%	(20,5%)
Transfers and subsidies	7 700	7 700	7 659	99,5%	-	-	-	-	-	-	7 659	99,5%	-	,2%	-
Irrecoverable debts written off	-	-	7 808	-	-	-	-	-	-	-	7 808	-	38 174	-	(100,0%)
Operational Cost and Other Cost	179 996	179 996	18 175	10,1%	127 144	70,6%	120 875	67,2%	199 652	110,9%	465 846	258,8%	141 380	151,6%	41,2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	3 514	-	1 145	-	4 659	-	436	-	162,5%
Surplus/(Deficit)	**54 429**	**251 723**	**233 416**		**(51 926)**		**(88 383)**		**(1 095 876)**		**(1 002 769)**		**(365 596)**		
Transfers and subsidies - capital (monetary allocations)	373 906	380 677	-	-	134 796	36,1%	75 246	19,8%	178 276	46,8%	388 319	102,0%	49 159	69,3%	262,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**428 335**	**632 399**	**233 416**		**82 870**		**(13 137)**		**(917 599)**		**(614 450)**		**(316 437)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**428 335**	**632 399**	**233 416**		**82 870**		**(13 137)**		**(917 599)**		**(614 450)**		**(316 437)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**428 335**	**632 399**	**233 416**		**82 870**		**(13 137)**		**(917 599)**		**(614 450)**		**(316 437)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**428 335**	**632 399**	**233 416**		**82 870**		**(13 137)**		**(917 599)**		**(614 450)**		**(316 437)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**373 906**	**461 434**	**45 947**	**12,3%**	**109 603**	**29,3%**	**26 967**	**5,8%**	**169 984**	**36,8%**	**352 501**	**76,4%**	**124 593**	**94,9%**	**36,4%**
National Government	373 906	382 775	45 947	12,3%	107 799	28,8%	23 620	6,2%	163 197	42,6%	340 563	89,0%	105 955	92,1%	54,0%
Provincial Government	-	576	-	-	-	-	498	86,5%	-	-	498	86,5%	297	115,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**373 906**	**383 351**	**45 947**	**12,3%**	**107 799**	**28,8%**	**24 118**	**6,3%**	**163 197**	**42,6%**	**341 061**	**89,0%**	**106 252**	**92,1%**	**53,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	78 083	-	-	1 803	-	2 849	3,6%	6 787	8,7%	11 439	14,7%	18 341	108,0%	(63,0%)
Capital Expenditure Functional	**373 906**	**461 434**	**45 947**	**12,3%**	**109 603**	**29,3%**	**26 967**	**5,8%**	**169 984**	**36,8%**	**352 501**	**76,4%**	**124 593**	**94,9%**	**36,4%**
Municipal governance and administration	**-**	**2 500**	**-**	**-**	**649**	**-**	**-**	**-**	**-**	**-**	**649**	**25,9%**	**1 346**	**106,2%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	89,4%	-
Finance and administration	-	2 500	-	-	649	-	-	-	-	-	649	25,9%	1 316	106,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	29	99,1%	(100,0%)
Community and Public Safety	**34 206**	**33 641**	**732**	**2,1%**	**54 241**	**158,6%**	**7 623**	**22,7%**	**(42 964)**	**(127,7%)**	**19 632**	**58,4%**	**20 036**	**175,6%**	**(314,4%)**
Community and Social Services	28 206	11 976	-	-	990	3,5%	3 347	28,0%	4 425	37,0%	8 762	73,2%	17 500	325,4%	(74,7%)
Sport And Recreation	6 000	19 434	-	-	53 087	884,8%	4 276	22,0%	(47 390)	(243,8%)	9 972	51,3%	34	-	(137 901,5%)
Public Safety	-	2 220	732	-	165	-	-	-	-	-	897	40,4%	2 502	63,5%	(100,0%)
Housing	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**101 533**	**175 917**	**19 356**	**19,1%**	**30 913**	**30,4%**	**10 671**	**6,1%**	**116 399**	**66,2%**	**177 340**	**100,8%**	**53 008**	**86,1%**	**119,6%**
Planning and Development	2 000	709	-	-	-	-	-	-	-	-	-	-	-	67,2%	-
Road Transport	99 533	175 207	19 356	19,4%	30 913	31,1%	10 671	6,1%	116 399	66,4%	177 340	101,2%	53 008	86,5%	119,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**238 167**	**249 376**	**25 858**	**10,9%**	**23 799**	**10,0%**	**8 673**	**3,5%**	**96 549**	**38,7%**	**154 880**	**62,1%**	**50 202**	**93,9%**	**92,3%**
Energy sources	109 537	132 735	4 908	4,5%	7 734	7,1%	976	,7%	51 813	39,0%	65 430	49,3%	23 194	122,4%	123,4%
Water Management	72 000	52 750	8 412	11,7%	3 292	4,6%	3 580	6,8%	25 248	47,9%	40 532	76,8%	13 025	69,1%	93,8%
Waste Water Management	31 000	62 369	12 538	40,4%	12 774	41,2%	4 117	6,6%	19 489	31,2%	48 918	78,4%	12 368	97,6%	57,6%
Waste Management	25 630	1 522	-	-	-	-	-	-	-	-	-	-	1 615	105,4%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 769 274**	**3 131 318**	**1 317 966**	**47,6%**	**1 179 484**	**42,6%**	**1 104 601**	**35,3%**	**600 365**	**19,2%**	**4 202 416**	**134,2%**	**683 615**	**147,6%**	**(12,2%)**
Property rates	300 488	486 280	55 309	18,4%	56 669	18,9%	62 179	12,8%	78 071	16,1%	252 227	51,9%	54 679	62,5%	42,8%
Service charges	756 293	929 947	227 932	30,1%	224 915	29,7%	218 255	23,5%	232 191	25,0%	903 293	97,1%	195 582	89,4%	18,7%
Other revenue	34 480	34 480	401 147	1 163,4%	367 880	1 066,9%	387 155	1 122,8%	278 412	807,5%	1 434 594	4 160,7%	426 400	5 185,8%	(34,7%)
Transfers and Subsidies - Operational	1 196 011	1 198 610	495 700	41,4%	390 638	32,7%	299 909	25,0%	432	-	1 186 679	99,0%	225	99,7%	91,4%
Transfers and Subsidies - Capital	373 906	373 906	130 512	34,9%	132 885	35,5%	128 088	34,3%	-	-	391 485	104,7%	-	106,0%	-
Interest	108 096	108 096	7 366	6,8%	6 498	6,0%	9 015	8,3%	11 259	10,4%	34 138	31,6%	6 729	26,0%	67,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 121 850)**	**(2 219 610)**	**(877 881)**	**41,4%**	**(927 206)**	**43,7%**	**(668 937)**	**30,1%**	**(736 264)**	**33,2%**	**(3 210 289)**	**144,6%**	**(550 104)**	**105,4%**	**33,8%**
Suppliers and employees	(2 121 850)	(2 219 610)	(877 881)	41,4%	(927 206)	43,7%	(668 937)	30,1%	(736 264)	33,2%	(3 210 289)	144,6%	(550 104)	105,4%	33,8%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**647 424**	**911 709**	**440 085**	**68,0%**	**252 278**	**39,0%**	**435 663**	**47,8%**	**(135 899)**	**(14,9%)**	**992 128**	**108,8%**	**133 511**	**547,2%**	**(201,8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**7 487**	**-**	**-**	**3 625**	**-**	**(45)**	**(,6%)**	**(25)**	**(,3%)**	**3 555**	**47,5%**	**(21)**	**-**	**24,1%**
Proceeds on disposal of PPE	-	7 487	-	-	3 743	-	-	-	-	-	3 743	50,0%	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(118)	-	(45)	-	(25)	-	(189)	-	(21)	-	24,1%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(373 906)**	**(461 434)**	**(45 947)**	**12,3%**	**(109 603)**	**29,3%**	**(25 152)**	**5,5%**	**(169 984)**	**36,8%**	**(350 685)**	**76,0%**	**(124 593)**	**94,9%**	**36,4%**
Capital assets	(373 906)	(461 434)	(45 947)	12,3%	(109 603)	29,3%	(25 152)	5,5%	(169 984)	36,8%	(350 685)	76,0%	(124 593)	94,9%	36,4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(373 906)**	**(453 947)**	**(45 947)**	**12,3%**	**(105 978)**	**28,3%**	**(25 196)**	**5,6%**	**(170 009)**	**37,5%**	**(347 130)**	**76,5%**	**(124 613)**	**94,9%**	**36,4%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(187 228)**	**(187 228)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(187 228)	(187 228)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(187 228)**	**(187 228)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**86 290**	**270 533**	**394 138**	**456,8%**	**146 301**	**169,5%**	**410 467**	**151,7%**	**(305 908)**	**(113,1%)**	**644 997**	**238,4%**	**8 897**	**(553,6%)**	**(3 538,2%)**
Cash/cash equivalents at the year begin:	10 278	10 278	92 480	899,8%	486 476	4 733,0%	632 776	6 156,4%	1 043 243	10 150,0%	92 480	899,8%	1 167 538	(195,2%)	(10,6%)
Cash/cash equivalents at the year end:	**96 568**	**280 812**	**486 476**	**503,8%**	**632 776**	**655,3%**	**1 043 243**	**371,5%**	**737 335**	**262,6%**	**737 335**	**262,6%**	**1 176 435**	**(1 221,0%)**	**(37,3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 786	1,7%	14 930	1,4%	16 261	1,5%	1 044 094	95,4%	1 094 071	23,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	69 127	18,8%	15 122	4,1%	11 381	3,1%	272 672	74,0%	368 302	7,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 469	3,0%	22 623	2,0%	19 951	1,8%	1 034 703	93,2%	1 110 745	23,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 008	1,7%	4 889	1,4%	5 216	1,5%	334 062	95,4%	350 175	7,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 591	1,5%	4 556	1,2%	4 304	1,1%	363 416	96,2%	377 866	8,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	48	100,0%	48	-	-	-	-	-
Interest on Arrear Debtor Accounts	25 352	2,0%	25 303	2,0%	24 766	2,0%	1 185 597	94,0%	1 261 019	27,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 264	1,2%	918	,9%	1 982	1,9%	100 763	96,0%	104 927	2,2%	-	-	-	-
Total By Income Source	**159 596**	**3,4%**	**88 343**	**1,9%**	**83 861**	**1,8%**	**4 335 354**	**92,9%**	**4 667 153**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 522	3,4%	5 256	1,9%	5 164	1,8%	260 566	92,9%	280 508	6,0%	-	-	-	-
Commercial	69 501	11,5%	19 866	3,3%	16 112	2,7%	500 548	82,6%	606 027	13,0%	-	-	-	-
Households	80 335	2,1%	63 192	1,7%	62 525	1,7%	3 570 139	94,5%	3 776 191	80,9%	-	-	-	-
Other	238	5,4%	29	,6%	60	1,3%	4 101	92,6%	4 427	,1%	-	-	-	-
Total By Customer Group	**159 596**	**3,4%**	**88 343**	**1,9%**	**83 861**	**1,8%**	**4 335 354**	**92,9%**	**4 667 153**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	140 568	4,6%	111 811	3,7%	105 217	3,5%	2 673 219	88,2%	3 030 815	87,7%
Bulk Water	11 032	4,2%	25 783	9,9%	18 921	7,2%	205 798	78,7%	261 534	7,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 929	24,2%	19 750	12,3%	16 292	10,1%	86 099	53,5%	161 071	4,7%
Auditor-General	9	,8%	9	,9%	8	,8%	995	97,5%	1 021	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**190 538**	**5,5%**	**157 353**	**4,6%**	**140 438**	**4,1%**	**2 966 112**	**85,9%**	**3 454 441**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		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	**6 957 367**	**7 053 590**	**1 819 485**	**26,2%**	**884 138**	**12,7%**	**891 718**	**12,6%**	**1 380 393**	**19,6%**	**4 975 735**	**70,5%**	**1 809 929**	**81,6%**	**(23,7%)**
Exchange Revenue															
Service charges - Electricity	2 513 530	2 466 530	657 663	26,2%	365 299	14,5%	363 018	14,7%	581 881	23,6%	1 967 862	79,8%	549 352	73,4%	5,9%
Service charges - Water	617 929	654 579	171 303	27,7%	112 742	18,2%	119 325	18,2%	171 021	26,1%	574 391	87,7%	139 930	94,8%	22,2%
Service charges - Waste Water Management	527 552	564 095	61 198	11,6%	41 087	7,8%	41 251	7,3%	62 576	11,1%	206 112	36,5%	54 894	46,6%	14,0%
Service charges - Waste Management	199 542	199 542	51 033	25,6%	34 218	17,1%	34 698	17,4%	51 983	26,1%	171 931	86,2%	48 559	101,6%	7,1%
Sale of Goods and Rendering of Services	34 228	34 228	3 122	9,1%	4 042	11,8%	14 037	41,0%	15 232	44,5%	36 433	106,4%	16 810	187,8%	(9,4%)
Agency services	143 375	143 375	7 907	5,5%	16 678	11,6%	38 165	26,6%	57 817	40,3%	120 568	84,1%	51 949	123,6%	11,3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	486 728	618 728	139 240	28,6%	176 702	36,3%	102 909	16,6%	160 714	26,0%	579 565	93,7%	147 714	129,5%	8,8%
Interest earned from Current and Non Current Assets	93 352	93 352	-	-	-	-	6 891	7,4%	10 877	11,7%	17 769	19,0%	17 604	90,3%	(38,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 537	12 537	3 973	31,7%	563	4,5%	2 293	18,3%	4 033	32,2%	10 862	86,6%	3 392	174,0%	18,9%
Licences or permits	13 309	13 309	5	-	35	,3%	51	,4%	3 057	23,0%	3 148	23,7%	14	,7%	21 285,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	788	788	14	1,7%	9	1,2%	7	,9%	10	1,3%	40	5,1%	5	33,2%	117,0%
Operational Revenue	19 739	16 739	604	3,1%	1 354	6,9%	738	4,4%	1 012	6,0%	3 707	22,1%	3 002	33,3%	(66,3%)
Non-Exchange Revenue															
Property rates	600 129	600 347	150 691	25,1%	98 789	16,5%	96 319	16,0%	154 484	25,7%	500 284	83,3%	141 366	95,9%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 794	16 794	958	5,7%	791	4,7%	881	5,2%	688	4,1%	3 319	19,8%	29 703	1 061,1%	(97,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 469 034	1 469 846	541 705	36,9%	-	-	55 531	3,8%	79 530	5,4%	676 766	46,0%	583 473	72,9%	(86,4%)
Interest Receivables	208 800	148 800	30 025	14,4%	25 638	12,3%	15 602	10,5%	25 477	17,1%	96 742	65,0%	21 993	47,7%	15,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	44	-	6 192	-	-	-	-	-	6 236	-	168	(22,0%)	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**6 732 718**	**6 768 710**	**802 358**	**11,9%**	**938 096**	**13,9%**	**1 841 336**	**27,2%**	**1 870 074**	**27,6%**	**5 451 863**	**80,5%**	**1 306 683**	**65,1%**	**43,1%**
Employee related costs	1 034 790	1 040 171	17	-	147	-	650 299	62,5%	258 629	24,9%	909 091	87,4%	237 458	87,8%	8,9%
Remuneration of councillors	77 587	77 587	-	-	-	-	44 420	57,3%	20 334	26,2%	64 754	83,5%	10 207	84,4%	99,2%
Bulk purchases - electricity	2 423 181	2 393 286	491 068	20,3%	490 097	20,2%	314 182	13,1%	554 944	23,2%	1 850 291	77,3%	300 705	66,6%	84,5%
Inventory consumed	658 033	630 456	106 528	16,2%	148 818	22,6%	98 944	15,7%	181 308	28,8%	535 598	85,0%	90 933	68,1%	99,4%
Debt impairment	752 019	752 019	-	-	-	-	501 346	66,7%	188 005	25,0%	689 351	91,7%	-	-	(100,0%)
Depreciation, Amortisation and Impairment	491 025	491 025	30 909	6,3%	61 818	12,6%	61 818	12,6%	92 727	18,9%	247 272	50,4%	92 727	70,9%	-
Interest,Dividends and Rent on Land	66 725	66 725	-	-	10 083	15,1%	2 664	4,0%	8 976	13,5%	21 724	32,6%	10 825	39,8%	(17,1%)
Contracted services	892 108	950 973	116 007	13,0%	162 867	18,3%	124 415	13,1%	277 920	29,2%	681 208	71,6%	449 487	76,8%	(38,2%)
Transfers and subsidies	20 967	21 779	260	1,2%	99	,5%	262	1,2%	355	1,6%	976	4,5%	51	2,4%	589,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	179 990	-	179 990	-	-	-	(100,0%)
Operational Cost and Other Cost	316 282	344 689	57 569	18,2%	64 167	20,3%	42 986	12,5%	106 886	31,0%	271 608	78,8%	114 289	93,2%	(6,5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**224 649**	**284 880**	**1 017 127**		**(53 958)**		**(949 617)**		**(489 680)**		**(476 128)**		**503 247**		
Transfers and subsidies - capital (monetary allocations)	381 155	407 955	49 570	13,0%	-	-	14 464	3,5%	98 592	24,2%	162 626	39,9%	86 471	60,7%	14,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**605 804**	**692 834**	**1 066 697**		**(53 958)**		**(935 153)**		**(391 089)**		**(313 502)**		**589 718**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**605 804**	**692 834**	**1 066 697**		**(53 958)**		**(935 153)**		**(391 089)**		**(313 502)**		**589 718**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**605 804**	**692 834**	**1 066 697**		**(53 958)**		**(935 153)**		**(391 089)**		**(313 502)**		**589 718**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**605 804**	**692 834**	**1 066 697**		**(53 958)**		**(935 153)**		**(391 089)**		**(313 502)**		**589 718**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		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	**482 704**	**512 287**	**43 324**	**9,0%**	**90 483**	**18,7%**	**13 444**	**2,6%**	**95 180**	**18,6%**	**242 431**	**47,3%**	**80 765**	**50,6%**	**17,8%**
National Government	380 673	407 473	43 324	11,4%	88 813	23,3%	12 698	3,1%	81 418	20,0%	226 253	55,5%	77 146	69,0%	5,5%
Provincial Government	482	482	-	-	-	-	-	-	323	67,1%	323	67,1%	320	70,3%	1,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**381 155**	**407 955**	**43 324**	**11,4%**	**88 813**	**23,3%**	**12 698**	**3,1%**	**81 741**	**20,0%**	**226 576**	**55,5%**	**77 466**	**69,1%**	**5,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 550	104 333	-	-	1 670	1,6%	746	,7%	13 439	12,9%	15 854	15,2%	3 299	18,5%	307,3%
Capital Expenditure Functional	**482 704**	**512 287**	**43 324**	**9,0%**	**90 483**	**18,7%**	**13 444**	**2,6%**	**95 180**	**18,6%**	**242 431**	**47,3%**	**80 765**	**50,6%**	**17,8%**
Municipal governance and administration	**22 645**	**30 725**	**-**	**-**	**1 249**	**5,5%**	**385**	**1,3%**	**5 330**	**17,3%**	**6 963**	**22,7%**	**2 407**	**37,8%**	**121,4%**
Executive and Council	3 643	3 643	-	-	28	,8%	10	,3%	(988)	(27,1%)	(950)	(26,1%)	260	38,4%	(479,4%)
Finance and administration	18 910	26 990	-	-	1 220	6,5%	375	1,4%	6 318	23,4%	7 913	29,3%	2 147	37,9%	194,2%
Internal audit	91	91	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 804**	**18 244**	**-**	**-**	**421**	**2,0%**	**342**	**1,9%**	**1 027**	**5,6%**	**1 790**	**9,8%**	**(756)**	**7,8%**	**(236,0%)**
Community and Social Services	7 987	8 427	-	-	421	5,3%	342	4,1%	1 034	12,3%	1 797	21,3%	745	13,4%	38,8%
Sport And Recreation	503	503	-	-	-	-	-	-	-	-	-	-	(1 523)	46,8%	(100,0%)
Public Safety	11 815	8 815	-	-	-	-	-	-	(7)	(,1%)	(7)	(,1%)	22	,1%	(129,4%)
Housing	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**323 713**	**316 361**	**35 195**	**10,9%**	**75 476**	**23,3%**	**9 172**	**2,9%**	**61 803**	**19,5%**	**181 646**	**57,4%**	**66 875**	**31,7%**	**(7,6%)**
Planning and Development	291 712	306 967	34 576	11,9%	75 476	25,9%	9 172	3,0%	61 803	20,1%	181 027	59,0%	66 810	28,8%	(7,5%)
Road Transport	32 001	9 394	619	1,9%	-	-	-	-	-	-	619	6,6%	65	51,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**115 542**	**146 957**	**8 128**	**7,0%**	**13 338**	**11,5%**	**3 545**	**2,4%**	**27 020**	**18,4%**	**52 030**	**35,4%**	**12 239**	**116,9%**	**120,8%**
Energy sources	46 917	46 917	-	-	-	-	-	-	4 120	8,8%	4 120	8,8%	1 281	18,8%	221,6%
Water Management	48 800	88 215	8 128	16,7%	13 338	27,3%	3 545	4,0%	22 539	25,6%	47 550	53,9%	10 972	92,4%	105,4%
Waste Water Management	19 275	11 275	-	-	-	-	-	-	-	-	-	-	(14)	945,3%	(100,0%)
Waste Management	550	550	-	-	-	-	-	-	360	65,5%	360	65,5%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		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	**5 825 116**	**5 861 506**	**-**	**-**	**-**	**-**	**2 160 900**	**36,9%**	**2 858 209**	**48,8%**	**5 019 109**	**85,6%**	**2 808 272**	**150,4%**	**1,8%**
Property rates	524 420	524 595	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	3 116 273	3 128 106	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	232 482	229 252	-	-	-	-	2 160 900	942,6%	2 858 209	1 246,8%	5 019 109	2 189,3%	2 808 272	4 614,1%	1,8%
Transfers and Subsidies - Operational	1 477 434	1 478 246	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	381 155	407 955	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	93 352	93 352	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 374 965)**	**(5 525 408)**	**(78 470)**	**1,5%**	**(78 500)**	**1,5%**	**(54 598)**	**1,0%**	**(83 765)**	**1,5%**	**(295 333)**	**5,3%**	**(25 830)**	**,4%**	**224,3%**
Suppliers and employees	(5 326 998)	(5 476 629)	(78 470)	1,5%	(78 500)	1,5%	(54 598)	1,0%	(83 765)	1,5%	(295 333)	5,4%	(25 830)	,5%	224,3%

Finance charges	(27 000)	(27 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(20 967)	(21 779)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**450 151**	**336 098**	**(78 470)**	**(17,4%)**	**(78 500)**	**(17,4%)**	**2 106 302**	**626,7%**	**2 774 445**	**825,5%**	**4 723 776**	**1 405,5%**	**2 782 441**	**5 066,6%**	**(,3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(558 409)**	**(611 218)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(558 409)	(611 218)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(558 409)**	**(611 218)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(108 258)**	**(275 120)**	**(78 470)**	**72,5%**	**(78 500)**	**72,5%**	**2 106 302**	**(765,6%)**	**2 774 445**	**(1 008,4%)**	**4 723 776**	**(1 717,0%)**	**2 782 441**	**(1 514,4%)**	**(,3%)**
Cash/cash equivalents at the year begin:	542 172	542 172	-	-	(78 470)	(14,5%)	(156 779)	(28,9%)	1 979 523	365,1%	-	-	6 354 710	-	(68,8%)
Cash/cash equivalents at the year end:	**433 914**	**267 052**	**(78 470)**	**(18,1%)**	**(156 970)**	**(36,2%)**	**1 949 523**	**730,0%**	**4 753 968**	**1 780,2%**	**4 753 968**	**1 780,2%**	**9 137 152**	**(5 767,9%)**	**(48,0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	67 296	3,0%	(1 174)	(,1%)	46 498	2,0%	2 163 202	95,1%	2 275 822	22,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	169 958	19,5%	34 520	4,0%	36 098	4,1%	629 688	72,4%	870 263	8,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	48 177	5,3%	18 373	2,0%	21 691	2,4%	829 364	90,4%	917 604	8,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 088	3,2%	3 806	,5%	15 015	2,1%	682 421	94,2%	724 330	7,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 310	2,5%	2 157	,3%	13 081	1,7%	731 114	95,5%	765 662	7,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	658	1,3%	668	1,3%	664	1,3%	50 523	96,2%	52 513	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	122 333	3,1%	(5 234)	(,1%)	61 107	1,6%	3 721 450	95,4%	3 899 656	37,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29 206	3,6%	8 099	1,0%	17 580	2,2%	751 934	93,2%	806 819	7,8%	-	-	-	-
Total By Income Source	**480 025**	**4,7%**	**61 215**	**,6%**	**211 735**	**2,1%**	**9 559 694**	**92,7%**	**10 312 669**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 098	9,9%	8 470	5,2%	6 424	4,0%	130 869	80,9%	161 861	1,6%	-	-	-	-
Commercial	157 315	22,8%	38 334	5,6%	34 533	5,0%	458 641	66,6%	688 823	6,7%	-	-	-	-
Households	245 263	3,0%	(16 289)	(,2%)	135 912	1,7%	7 699 472	95,5%	8 064 358	78,2%	-	-	-	-
Other	61 349	4,4%	30 700	2,2%	34 865	2,5%	1 270 713	90,9%	1 397 627	13,6%	-	-	-	-
Total By Customer Group	**480 025**	**4,7%**	**61 215**	**,6%**	**211 735**	**2,1%**	**9 559 694**	**92,7%**	**10 312 669**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	40	376,1%	(0)	(,3%)	(0)	(,3%)	(29)	(275,4%)	11	-
Bulk Water	78 821	28,4%	-	-	57 113	20,6%	141 281	51,0%	277 215	32,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	,1%
Trade Creditors	419 584	74,3%	13 316	2,4%	11 212	2,0%	120 241	21,3%	564 353	65,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(193)	(,9%)	-	-	-	-	22 670	100,9%	22 478	2,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**498 252**	**57,6%**	**13 316**	**1,5%**	**68 325**	**7,9%**	**284 806**	**32,9%**	**864 699**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**4 571 805**	**4 571 352**	**1 329 151**	**29,1%**	**1 204 200**	**26,3%**	**1 245 632**	**27,2%**	**615 312**	**13,5%**	**4 394 295**	**96,1%**	**590 081**	**92,9%**	**4,3%**
Exchange Revenue															
Service charges - Electricity	1 220 696	1 220 696	319 974	26,2%	301 297	24,7%	344 178	28,2%	132 696	10,9%	1 098 145	90,0%	164 328	93,6%	(19,2%)
Service charges - Water	883 876	883 876	219 633	24,8%	221 264	25,0%	275 295	31,1%	144 024	16,3%	860 216	97,3%	134 673	91,7%	6,9%
Service charges - Waste Water Management	184 570	184 570	37 921	20,5%	37 882	20,5%	38 100	20,6%	25 427	13,8%	139 330	75,5%	24 458	75,4%	4,0%
Service charges - Waste Management	229 597	229 597	50 558	22,0%	50 311	21,9%	50 297	21,9%	33 465	14,6%	184 631	80,4%	32 564	83,2%	2,8%
Sale of Goods and Rendering of Services	10 307	10 383	2 472	24,0%	2 584	25,1%	2 646	25,5%	1 471	14,2%	9 173	88,3%	1 542	102,7%	(4,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	669 331	669 331	190 138	28,4%	196 077	29,3%	192 662	28,8%	151 908	22,7%	730 784	109,2%	122 138	91,6%	24,4%
Interest earned from Current and Non Current Assets	11 138	11 138	2 587	23,2%	2 670	24,0%	5 148	46,2%	1 740	15,6%	12 144	109,0%	1 494	92,9%	16,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 890	9 890	1 777	18,0%	1 697	17,2%	2 000	20,2%	1 695	17,1%	7 168	72,5%	932	70,5%	81,7%
Licences or permits	7 769	7 769	2 048	26,4%	2 052	26,4%	2 123	27,3%	1 265	16,3%	7 488	96,4%	1 028	91,7%	23,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	54 224	54 224	6 895	12,7%	9 347	17,2%	12 200	22,5%	6 679	12,3%	35 122	64,8%	5 946	80,3%	12,3%
Non-Exchange Revenue															
Property rates	522 318	522 318	187 467	35,9%	131 220	25,1%	129 120	24,7%	88 376	16,9%	536 183	102,7%	80 694	98,3%	9,5%
Surcharges and Taxes	157	157	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 249	12 559	3 991	32,6%	4 157	33,9%	3 170	25,2%	1 158	9,2%	12 475	99,3%	6 677	164,5%	(82,7%)
Licences or permits	850	850	-	-	0	-	-	-	-	-	0	-	-	-	-
Transfer and subsidies - Operational	700 077	698 938	284 547	40,6%	224 655	32,1%	172 985	24,7%	8 988	1,3%	691 175	98,9%	1 839	96,9%	388,6%
Interest Receivables	54 756	54 756	19 144	35,0%	18 988	34,7%	15 687	28,6%	16 422	30,0%	70 240	128,3%	11 765	106,8%	39,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	20	-	-	-	20	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 083 260**	**5 076 063**	**678 735**	**13,4%**	**1 003 548**	**19,7%**	**1 766 783**	**34,8%**	**199 925**	**3,9%**	**3 648 990**	**71,9%**	**739 544**	**75,1%**	**(73,0%)**
Employee related costs	853 770	853 837	195 240	22,9%	200 991	23,5%	206 510	24,2%	131 986	15,5%	734 727	86,1%	128 868	86,8%	2,4%
Remuneration of councillors	48 505	48 505	9 932	20,5%	9 964	20,5%	9 960	20,5%	7 886	16,3%	37 741	77,8%	7 268	80,2%	8,5%
Bulk purchases - electricity	1 042 475	1 042 475	217 337	20,8%	352 114	33,8%	228 614	21,9%	92 430	8,9%	890 495	85,4%	163 329	92,4%	(43,4%)
Inventory consumed	731 789	680 679	100 876	13,8%	207 977	28,4%	150 831	22,2%	(102 261)	(15,0%)	357 424	52,5%	91 704	91,7%	(211,5%)
Debt impairment	-	1 330 878	-	-	-	-	998 158	75,0%	-	-	998 158	75,0%	171 720	-	(100,0%)
Depreciation, Amortisation and Impairment	401 098	393 261	73 461	18,3%	73 461	18,3%	73 461	18,7%	-	-	220 383	56,0%	81 874	74,8%	(100,0%)
Interest,Dividends and Rent on Land	10 591	10 591	31	,3%	3	-	-	-	-	-	35	,3%	37	67,7%	(100,0%)
Contracted services	399 736	436 987	45 069	11,3%	105 495	26,4%	56 978	13,0%	44 439	10,2%	251 981	57,7%	63 432	65,2%	(29,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 330 878	-	2 056	,2%	2 305	,2%	955	-	661	-	5 976	-	1 326	,2%	(50,2%)
Operational Cost and Other Cost	264 419	278 849	34 732	13,1%	51 238	19,4%	41 316	14,8%	24 783	8,9%	152 069	54,5%	29 985	58,9%	(17,3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(511 454)**	**(504 711)**	**650 417**		**200 652**		**(521 151)**		**415 388**		**745 306**		**(149 463)**		
Transfers and subsidies - capital (monetary allocations)	217 985	239 985	2 745	1,3%	13 247	6,1%	45 807	19,1%	12 075	5,0%	73 873	30,8%	14 417	51,9%	(16,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(293 469)**	**(264 726)**	**653 161**		**213 899**		**(475 344)**		**427 463**		**819 179**		**(135 046)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(293 469)**	**(264 726)**	**653 161**		**213 899**		**(475 344)**		**427 463**		**819 179**		**(135 046)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(293 469)**	**(264 726)**	**653 161**		**213 899**		**(475 344)**		**427 463**		**819 179**		**(135 046)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(293 469)**	**(264 726)**	**653 161**		**213 899**		**(475 344)**		**427 463**		**819 179**		**(135 046)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**265 985**	**290 843**	**9 059**	**3,4%**	**39 143**	**14,7%**	**44 380**	**15,3%**	**12 297**	**4,2%**	**104 879**	**36,1%**	**19 370**	**50,9%**	**(36,5%)**
National Government	217 985	220 843	5 135	2,4%	37 719	17,3%	40 771	18,5%	8 430	3,8%	92 056	41,7%	9 774	56,2%	(13,7%)
Provincial Government	-	22 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**217 985**	**242 843**	**5 135**	**2,4%**	**37 719**	**17,3%**	**40 771**	**16,8%**	**8 430**	**3,5%**	**92 056**	**37,9%**	**9 774**	**56,2%**	**(13,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 000	48 000	3 923	8,2%	1 424	3,0%	3 609	7,5%	3 867	8,1%	12 824	26,7%	9 596	31,1%	(59,7%)
Capital Expenditure Functional	**265 985**	**290 843**	**9 059**	**3,4%**	**39 143**	**14,7%**	**44 380**	**15,3%**	**12 297**	**4,2%**	**104 879**	**36,1%**	**19 370**	**50,9%**	**(36,5%)**
Municipal governance and administration	**36 500**	**36 500**	**3 923**	**10,7%**	**1 424**	**3,9%**	**3 609**	**9,9%**	**3 867**	**10,6%**	**12 824**	**35,1%**	**4 062**	**14,9%**	**(4,8%)**
Executive and Council	33 500	33 500	3 618	10,8%	848	2,5%	3 425	10,2%	3 844	11,5%	11 736	35,0%	3 963	14,5%	(3,0%)
Finance and administration	3 000	3 000	305	10,2%	576	19,2%	184	6,1%	23	,8%	1 088	36,3%	99	18,6%	(77,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 850**	**5 562**	**-**	**-**	**-**	**-**	**925**	**16,6%**	**-**	**-**	**925**	**16,6%**	**80**	**27,6%**	**(100,0%)**
Community and Social Services	1 000	244	-	-	-	-	212	87,0%	-	-	212	87,0%	-	-	-
Sport And Recreation	19 850	5 317	-	-	-	-	712	13,4%	-	-	712	13,4%	80	27,6%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 000**	**67 525**	**-**	**-**	**7 933**	**72,1%**	**7 903**	**11,7%**	**3 733**	**5,5%**	**19 569**	**29,0%**	**3 137**	**55,8%**	**19,0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 000	67 525	-	-	7 933	72,1%	7 903	11,7%	3 733	5,5%	19 569	29,0%	3 137	55,8%	19,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**197 636**	**181 256**	**5 135**	**2,6%**	**29 786**	**15,1%**	**31 944**	**17,6%**	**4 697**	**2,6%**	**71 562**	**39,5%**	**12 091**	**57,7%**	**(61,2%)**
Energy sources	33 110	33 394	-	-	2 631	7,9%	7 330	21,9%	160	,5%	10 120	30,3%	5 104	31,1%	(96,9%)
Water Management	52 518	74 381	2 239	4,3%	6 533	12,4%	5 907	7,9%	8 053	10,8%	22 733	30,6%	1 386	67,8%	481,1%
Waste Water Management	65 434	62 696	2 896	4,4%	13 482	20,6%	6 071	9,7%	1 279	2,0%	23 728	37,8%	4 601	53,2%	(72,2%)
Waste Management	46 573	10 785	-	-	7 141	15,3%	12 635	117,2%	(4 795)	(44,5%)	14 981	138,9%	1 001	73,8%	(579,2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**77,4%**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	**3 351 272**	**3 351 272**	**1 786 103**	**53,3%**	**1 037 149**	**30,9%**	**1 772 582**	**52,9%**	**629 116**	**18,8%**	**5 224 950**	**155,9%**	**248 694**	**143,6%**	**153,0%**
Property rates	365 623	365 623	110 788	30,3%	146 841	40,2%	111 229	30,4%	76 216	20,8%	445 074	121,7%	66 395	116,1%	14,8%
Service charges	1 770 510	1 770 510	347 951	19,7%	364 271	20,6%	352 886	19,9%	226 636	12,8%	1 291 743	73,0%	223 989	91,9%	1,2%
Other revenue	85 139	85 139	916 557	1 076,5%	293 792	345,1%	1 103 223	1 295,8%	278 178	326,7%	2 591 751	3 044,1%	(45 146)	758,8%	(716,2%)
Transfers and Subsidies - Operational	694 663	694 663	289 468	41,7%	223 080	32,1%	173 570	25,0%	7 045	1,0%	693 163	99,8%	-	96,9%	(100,0%)
Transfers and Subsidies - Capital	223 399	223 399	115 544	51,7%	-	-	24 357	10,9%	36 601	16,4%	176 502	79,0%	-	93,5%	(100,0%)
Interest	211 938	211 938	5 795	2,7%	9 165	4,3%	7 317	3,5%	4 440	2,1%	26 717	12,6%	3 456	13,9%	28,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 351 284)**	**(3 351 284)**	**(642 945)**	**19,2%**	**(703 949)**	**21,0%**	**(1 066 738)**	**31,8%**	**(332 118)**	**9,9%**	**(2 745 751)**	**81,9%**	**(458 814)**	**70,6%**	**(27,6%)**
Suppliers and employees	(3 351 284)	(3 351 284)	(642 945)	19,2%	(703 949)	21,0%	(1 066 738)	31,8%	(332 118)	9,9%	(2 745 751)	81,9%	(458 814)	70,6%	(27,6%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(12)**	**(12)**	**1 143 158**	**(9 347 928,1%)**	**333 200**	**(2 724 669,0%)**	**705 843**	**(5 771 880,3%)**	**296 998**	**(2 428 634,8%)**	**2 479 199**	**(20 273 112,2%)**	**(210 120)**	**(881,6%)**	**(241,3%)**
Cash Flow from Investing Activities															
Receipts	**10 856**	**10 856**	**1 180**	**10,9%**	**3 710**	**34,2%**	**2 190**	**20,2%**	**35**	**,3%**	**7 115**	**65,5%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	10 856	10 856	1 180	10,9%	3 710	34,2%	2 190	20,2%	35	,3%	7 115	65,5%	-	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(265 985)**	**(265 985)**	**(9 059)**	**3,4%**	**(39 143)**	**14,7%**	**(44 380)**	**16,7%**	**(12 297)**	**4,6%**	**(104 879)**	**39,4%**	**(19 370)**	**50,9%**	**(36,5%)**
Capital assets	(265 985)	(265 985)	(9 059)	3,4%	(39 143)	14,7%	(44 380)	16,7%	(12 297)	4,6%	(104 879)	39,4%	(19 370)	50,9%	(36,5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(255 129)**	**(255 129)**	**(7 879)**	**3,1%**	**(35 433)**	**13,9%**	**(42 190)**	**16,5%**	**(12 263)**	**4,8%**	**(97 765)**	**38,3%**	**(19 370)**	**50,9%**	**(36,7%)**
Cash Flow from Financing Activities															
Receipts	**2 525**	**2 525**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 525	2 525	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 200)**	**(1 200)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 325**	**1 325**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(253 817)**	**(253 817)**	**1 135 279**	**(447,3%)**	**297 767**	**(117,3%)**	**663 653**	**(261,5%)**	**284 735**	**(112,2%)**	**2 381 434**	**(938,2%)**	**(229 491)**	**(401,3%)**	**(224,1%)**
Cash/cash equivalents at the year begin:	214 255	214 255	43 645	20,4%	1 292 038	603,0%	1 589 805	742,0%	2 253 458	1 051,8%	43 645	20,4%	2 255 447	69,4%	(,1%)
Cash/cash equivalents at the year end:	**(39 562)**	**(39 562)**	**1 292 038**	**(3 265,9%)**	**1 589 805**	**(4 018,5%)**	**2 253 458**	**(5 696,0%)**	**2 538 193**	**(6 415,7%)**	**2 538 193**	**(6 415,7%)**	**2 025 956**	**(552,3%)**	**25,3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	124 160	2,9%	77 659	1,8%	78 951	1,9%	3 957 782	93,4%	4 238 552	34,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95 935	9,9%	34 499	3,6%	30 227	3,1%	808 644	83,4%	969 305	7,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 342	6,2%	16 102	2,4%	13 714	2,0%	599 546	89,4%	670 703	5,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 557	2,3%	7 077	1,4%	6 501	1,3%	485 388	95,1%	510 522	4,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 975	1,8%	14 152	1,4%	13 356	1,3%	996 291	95,5%	1 042 773	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	83 035	1,9%	79 456	1,8%	92 137	2,1%	4 172 332	94,2%	4 426 960	35,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46 346	9,3%	7 097	1,4%	9 550	1,9%	436 704	87,4%	499 698	4,0%	-	-	-	-
Total By Income Source	**421 349**	**3,4%**	**236 042**	**1,9%**	**244 435**	**2,0%**	**11 456 687**	**92,7%**	**12 358 513**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	39 917	15,9%	8 445	3,4%	10 040	4,0%	192 478	76,7%	250 880	2,0%	-	-	-	-
Commercial	99 828	10,2%	28 485	2,9%	29 619	3,0%	820 323	83,9%	978 255	7,9%	-	-	-	-
Households	281 603	2,5%	199 112	1,8%	204 777	1,8%	10 443 886	93,8%	11 129 379	90,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**421 349**	**3,4%**	**236 042**	**1,9%**	**244 435**	**2,0%**	**11 456 687**	**92,7%**	**12 358 513**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	346 760	11,3%	127 228	4,2%	-	-	2 583 616	84,5%	3 057 604	47,3%
Bulk Water	108 858	3,5%	57 795	1,8%	80 498	2,6%	2 881 014	92,1%	3 128 165	48,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	88 077	31,6%	76 522	27,5%	3 632	1,3%	110 270	39,6%	278 500	4,3%
Auditor-General	46	4,4%	8	,8%	41	3,9%	957	91,0%	1 053	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**543 741**	**8,4%**	**261 553**	**4,0%**	**84 170**	**1,3%**	**5 575 858**	**86,2%**	**6 465 322**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

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	**2 330 863**	**2 579 034**	**742 085**	**31,8%**	**457 901**	**19,6%**	**960 550**	**37,2%**	**527 921**	**20,5%**	**2 688 458**	**104,2%**	**420 612**	**95,3%**	**25,5%**
Exchange Revenue															
Service charges - Electricity	1 090 384	1 234 494	352 998	32,4%	238 814	21,9%	154 512	12,5%	253 036	20,5%	999 360	81,0%	202 008	88,0%	25,3%
Service charges - Water	138 771	158 097	39 962	28,8%	47 321	34,1%	16 560	10,5%	101 475	64,2%	205 318	129,9%	57 511	108,3%	76,4%
Service charges - Waste Water Management	108 819	136 995	30 107	27,7%	36 831	33,8%	13 661	10,0%	27 003	19,7%	107 603	78,5%	15 458	87,9%	74,7%
Service charges - Waste Management	68 420	79 896	17 249	25,2%	17 249	25,2%	17 145	21,5%	17 961	22,5%	69 604	87,1%	16 255	99,4%	10,5%
Sale of Goods and Rendering of Services	4 368	5 044	1 074	24,6%	926	21,2%	1 446	28,7%	1 684	33,4%	5 131	101,7%	1 694	140,0%	(,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 194	129 350	23 273	24,2%	20 279	21,1%	416 104	321,7%	27 284	21,1%	486 940	376,5%	17 554	96,6%	55,4%
Interest earned from Current and Non Current Assets	16 941	20 159	5 526	32,6%	4 392	25,9%	4 004	19,9%	6 296	31,2%	20 218	100,3%	5 037	105,9%	25,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 786	4 480	831	22,0%	1 065	28,1%	1 025	22,9%	887	19,8%	3 807	85,0%	909	101,1%	(2,4%)
Licences or permits	9	9	-	-	-	-	-	-	-	-	-	-	3	133,4%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	41	74	1	2,0%	28	68,1%	(16)	(21,8%)	26	35,1%	38	51,8%	(31)	(926,2%)	(184,6%)
Non-Exchange Revenue															
Property rates	299 273	305 133	76 910	25,7%	78 067	26,1%	69 310	22,7%	80 808	26,5%	305 095	100,0%	92 381	106,7%	(12,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 963	10 964	-	-	1	-	0	-	1	-	2	-	103	75,1%	(98,9%)
Licences or permits	15 557	16 176	4 324	27,8%	3 174	20,4%	3 707	22,9%	3 822	23,6%	15 026	92,9%	4 952	116,8%	(22,8%)
Transfer and subsidies - Operational	445 267	447 485	182 770	41,0%	3 207	,7%	256 356	57,3%	315	,1%	442 647	98,9%	-	100,1%	(100,0%)
Interest Receivables	27 070	30 678	7 060	26,1%	6 548	24,2%	6 737	22,0%	7 324	23,9%	27 669	90,2%	6 777	101,6%	8,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	(24,8%)	-
Operating Expenditure	**2 481 714**	**2 630 714**	**538 395**	**21,7%**	**562 264**	**22,7%**	**(42 737)**	**(1,6%)**	**693 718**	**26,4%**	**1 751 639**	**66,6%**	**491 468**	**84,5%**	**41,2%**
Employee related costs	642 582	660 149	155 697	24,2%	158 977	24,7%	150 621	22,8%	158 141	24,0%	623 436	94,4%	144 206	99,3%	9,7%
Remuneration of councillors	37 880	37 880	5 239	13,8%	7 913	20,9%	7 937	21,0%	9 081	24,0%	30 170	79,6%	7 484	96,0%	21,3%
Bulk purchases - electricity	1 065 828	1 106 828	273 978	25,7%	278 464	26,1%	246 141	22,2%	259 738	23,5%	1 058 322	95,6%	221 385	98,4%	17,3%
Inventory consumed	46 668	55 046	11 026	23,6%	8 799	18,9%	17 542	31,9%	25 860	47,0%	63 227	114,9%	13 711	108,3%	88,6%
Debt impairment	99 019	99 019	-	-	-	-	(571 099)	(576,8%)	343	,3%	(570 756)	(576,4%)	-	-	(100,0%)
Depreciation, Amortisation and Impairment	192 717	192 717	-	-	-	-	-	-	129 500	67,2%	129 500	67,2%	-	-	(100,0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	286 495	343 800	58 178	20,3%	81 670	28,5%	85 297	24,8%	85 373	24,8%	310 518	90,3%	81 395	92,3%	4,9%
Transfers and subsidies	650	715	118	18,1%	159	24,5%	109	15,2%	54	7,5%	439	61,5%	282	48,4%	(80,9%)
Irrecoverable debts written off	20 000	20 000	-	-	55	,3%	-	-	-	-	55	,3%	-	-	-
Operational Cost and Other Cost	89 875	114 560	34 159	38,0%	26 227	29,2%	20 715	18,1%	24 974	21,8%	106 075	92,6%	22 318	109,9%	11,9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	653	-	653	-	687	-	(4,9%)
Surplus/(Deficit)	**(150 851)**	**(51 680)**	**203 690**		**(104 363)**		**1 003 288**		**(165 797)**		**936 819**		**(70 856)**		
Transfers and subsidies - capital (monetary allocations)	210 364	232 630	-	-	68 243	32,4%	54 046	23,2%	32 624	14,0%	154 913	66,6%	-	39,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 513**	**180 950**	**203 690**		**(36 120)**		**1 057 334**		**(133 173)**		**1 091 732**		**(70 856)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 513**	**180 950**	**203 690**		**(36 120)**		**1 057 334**		**(133 173)**		**1 091 732**		**(70 856)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 513**	**180 950**	**203 690**		**(36 120)**		**1 057 334**		**(133 173)**		**1 091 732**		**(70 856)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 513**	**180 950**	**203 690**		**(36 120)**		**1 057 334**		**(133 173)**		**1 091 732**		**(70 856)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

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	**234 198**	**294 641**	**25 230**	**10,8%**	**63 150**	**27,0%**	**48 646**	**16,5%**	**63 853**	**21,7%**	**200 879**	**68,2%**	**80 758**	**83,8%**	**(20,9%)**
National Government	206 288	259 249	31 622	15,3%	61 497	29,8%	43 928	16,9%	59 288	22,9%	196 335	75,7%	71 911	97,5%	(17,6%)
Provincial Government	1 200	1 200	-	-	-	-	1 038	86,5%	-	-	1 038	86,5%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**207 488**	**260 449**	**31 622**	**15,2%**	**61 497**	**29,6%**	**44 966**	**17,3%**	**59 288**	**22,8%**	**197 373**	**75,8%**	**71 911**	**97,5%**	**(17,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 710	34 191	(6 392)	(23,9%)	1 653	6,2%	3 680	10,8%	4 565	13,4%	3 507	10,3%	8 847	34,5%	(48,4%)
Capital Expenditure Functional	**234 198**	**294 641**	**25 230**	**10,8%**	**63 150**	**27,0%**	**48 646**	**16,5%**	**63 853**	**21,7%**	**200 879**	**68,2%**	**80 758**	**83,8%**	**(20,9%)**
Municipal governance and administration	**4 640**	**4 908**	**(2 528)**	**(54,5%)**	**130**	**2,8%**	**1 430**	**29,1%**	**823**	**16,8%**	**(145)**	**(3,0%)**	**331**	**12,0%**	**148,5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 640	4 908	(2 528)	(54,5%)	130	2,8%	1 430	29,1%	823	16,8%	(145)	(3,0%)	331	12,0%	148,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**30 999**	**32 186**	**4 298**	**13,9%**	**2 735**	**8,8%**	**1 734**	**5,4%**	**5 451**	**16,9%**	**14 217**	**44,2%**	**52**	**84,4%**	**10 370,2%**
Community and Social Services	1 200	1 200	-	-	-	-	1 038	86,5%	1 117	93,1%	2 154	179,5%	-	-	(100,0%)
Sport And Recreation	22 799	25 986	4 292	18,8%	2 733	12,0%	644	2,5%	3 486	13,4%	11 156	42,9%	(101)	82,4%	(3 561,4%)
Public Safety	7 000	5 000	6	,1%	1	-	52	1,0%	848	17,0%	907	18,1%	153	156,7%	455,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 220**	**31 754**	**3 211**	**19,8%**	**1 488**	**9,2%**	**3 378**	**10,6%**	**12 692**	**40,0%**	**20 769**	**65,4%**	**1 760**	**41,6%**	**621,1%**
Planning and Development	10 100	11 634	1 991	19,7%	-	-	28	,2%	8 729	75,0%	10 748	92,4%	1 318	55,3%	562,3%
Road Transport	6 000	20 000	1 221	20,3%	1 488	24,8%	3 330	16,6%	3 880	19,4%	9 919	49,6%	442	34,2%	777,5%
Environmental Protection	120	120	-	-	-	-	20	16,7%	82	68,5%	102	85,1%	-	-	(100,0%)
Trading Services	**182 339**	**225 793**	**20 250**	**11,1%**	**58 797**	**32,2%**	**42 104**	**18,6%**	**44 888**	**19,9%**	**166 038**	**73,5%**	**78 615**	**87,2%**	**(42,9%)**
Energy sources	10 000	25 123	2 758	27,6%	3 060	30,6%	4 825	19,2%	45	,2%	10 689	42,5%	3 016	53,5%	(98,5%)
Water Management	62 490	121 404	13 218	21,2%	36 065	57,7%	26 622	21,9%	18 551	15,3%	94 456	77,8%	50 406	89,1%	(63,2%)
Waste Water Management	109 849	79 266	4 274	3,9%	19 672	17,9%	10 657	13,4%	26 291	33,2%	60 894	76,8%	19 720	97,2%	33,3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	5 473	90,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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	**2 342 543**	**2 585 327**	**611 824**	**26,1%**	**423 548**	**18,1%**	**370 641**	**14,3%**	**189 458**	**7,3%**	**1 595 471**	**61,7%**	**554 457**	**151,1%**	**(65,8%)**
Property rates	291 782	298 115	80 509	27,6%	80 509	27,6%	65 342	21,9%	56 382	18,9%	282 742	94,8%	63 505	88,2%	(11,2%)
Service charges	1 232 137	1 410 317	390 772	31,7%	364 822	29,6%	327 137	23,2%	312 212	22,1%	1 394 943	98,9%	296 989	117,1%	5,1%
Other revenue	39 729	36 752	(141 023)	(355,0%)	(92 293)	(232,3%)	(382 634)	(1 041,1%)	(194 462)	(529,1%)	(810 411)	(2 205,1%)	96 099	7 853,3%	(302,4%)
Transfers and Subsidies - Operational	445 267	447 485	186 425	41,9%	-	-	257 842	57,6%	348	,1%	444 615	99,4%	8 129	109,3%	(95,7%)
Transfers and Subsidies - Capital	210 364	232 630	84 969	40,4%	59 422	28,2%	93 888	40,4%	4 799	2,1%	243 077	104,5%	80 329	100,2%	(94,0%)
Interest	123 264	160 028	9 252	7,5%	10 560	8,6%	8 619	5,4%	9 810	6,1%	38 242	23,9%	8 528	16,4%	15,0%
Dividends	-	-	921	-	528	-	446	-	368	-	2 263	-	879	118 720,2%	(58,1%)
Payments	**(2 168 780)**	**(2 317 651)**	**(723 220)**	**33,3%**	**(581 601)**	**26,8%**	**(508 708)**	**21,9%**	**(420 407)**	**18,1%**	**(2 233 935)**	**96,4%**	**(404 731)**	**116,2%**	**3,9%**
Suppliers and employees	(2 169 280)	(2 318 216)	(723 220)	33,3%	(581 601)	26,8%	(508 708)	21,9%	(420 407)	18,1%	(2 233 935)	96,4%	(404 731)	116,2%	3,9%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	500	565	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**173 763**	**267 676**	**(111 396)**	**(64,1%)**	**(158 052)**	**(91,0%)**	**(138 067)**	**(51,6%)**	**(230 949)**	**(86,3%)**	**(638 464)**	**(238,5%)**	**149 726**	**304,8%**	**(254,2%)**
Cash Flow from Investing Activities															
Receipts	**(6)**	**(6)**	**(2 088)**	**36 255,1%**	**(2 147)**	**37 279,9%**	**(2 141)**	**37 184,1%**	**(3 010)**	**52 280,5%**	**(9 386)**	**162 999,6%**	**(2 076)**	**794 448,1%**	**45,0%**
Proceeds on disposal of PPE	(6)	(6)	75	(1 310,6%)	66	(1 145,8%)	72	(1 257,3%)	38	(664,0%)	252	(4 377,8%)	23	2 365,5%	66,5%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(2 163)	-	(2 213)	-	(2 213)	-	(3 049)	-	(9 638)	-	(2 099)	-	45,2%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(234 198)**	**(294 641)**	**(48 618)**	**20,8%**	**(63 155)**	**27,0%**	**(57 860)**	**19,6%**	**(65 254)**	**22,1%**	**(234 887)**	**79,7%**	**(81 862)**	**94,4%**	**(20,3%)**
Capital assets	(234 198)	(294 641)	(48 618)	20,8%	(63 155)	27,0%	(57 860)	19,6%	(65 254)	22,1%	(234 887)	79,7%	(81 862)	94,4%	(20,3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(234 204)**	**(294 646)**	**(50 706)**	**21,7%**	**(65 302)**	**27,9%**	**(60 001)**	**20,4%**	**(68 264)**	**23,2%**	**(244 273)**	**82,9%**	**(83 938)**	**62,9%**	**(18,7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**2 266**	**-**	**3 168**	**-**	**1 479**	**-**	**1 050**	**-**	**7 963**	**-**	**353**	**-**	**197,5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 266	-	3 168	-	1 479	-	1 050	-	7 963	-	353	-	197,5%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**2 266**	**-**	**3 168**	**-**	**1 479**	**-**	**1 050**	**-**	**7 963**	**-**	**353**	**-**	**197,5%**
Net Increase/(Decrease) in cash held	**(60 441)**	**(26 970)**	**(159 836)**	**264,4%**	**(220 186)**	**364,3%**	**(196 589)**	**728,9%**	**(298 164)**	**1 105,5%**	**(874 774)**	**3 243,5%**	**66 141**	**766,1%**	**(550,8%)**
Cash/cash equivalents at the year begin:	158 679	126 369	76 088	48,0%	(33 467)	(21,1%)	(253 686)	(200,8%)	(450 275)	(356,3%)	76 088	60,2%	948 756	124,1%	(147,5%)
Cash/cash equivalents at the year end:	**98 238**	**99 399**	**(33 467)**	**(34,1%)**	**(253 686)**	**(258,2%)**	**(450 275)**	**(453,0%)**	**(748 439)**	**(753,0%)**	**(748 439)**	**(753,0%)**	**1 014 928**	**604,7%**	**(173,7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(110)	-	24 783	8,4%	70 984	24,2%	197 702	67,4%	293 358	15,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	67 633	17,1%	32 819	8,3%	17 219	4,4%	277 315	70,2%	394 986	21,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	670	,3%	11 013	4,6%	8 927	3,8%	216 459	91,3%	237 069	12,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 430	2,9%	5 779	3,1%	5 444	2,9%	171 660	91,2%	188 314	10,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 848	2,9%	3 905	2,3%	3 157	1,9%	155 387	92,9%	167 297	9,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	10,3%	74	8,5%	65	7,5%	643	73,7%	872	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 208	2,2%	12 242	2,2%	11 653	2,1%	518 034	93,5%	554 137	30,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(27 395)	(821,7%)	355	10,6%	293	8,8%	30 081	902,3%	3 334	,2%	-	-	-	-
Total By Income Source	**63 374**	**3,4%**	**90 970**	**4,9%**	**117 742**	**6,4%**	**1 567 281**	**85,2%**	**1 839 367**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 500	5,3%	14 474	9,1%	13 323	8,3%	123 503	77,3%	159 800	8,7%	-	-	-	-
Commercial	35 747	6,7%	28 339	5,3%	15 621	2,9%	451 524	85,0%	531 230	28,9%	-	-	-	-
Households	18 699	1,7%	47 219	4,2%	88 230	7,8%	975 221	86,4%	1 129 369	61,4%	-	-	-	-
Other	428	2,3%	938	4,9%	568	3,0%	17 034	89,8%	18 968	1,0%	-	-	-	-
Total By Customer Group	**63 374**	**3,4%**	**90 970**	**4,9%**	**117 742**	**6,4%**	**1 567 281**	**85,2%**	**1 839 367**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	890	,1%	182 008	19,3%	76 650	8,1%	685 256	72,5%	944 804	92,7%
Bulk Water	321	,7%	-	-	-	-	46 367	99,3%	46 688	4,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 493	91,6%	-	-	-	-	690	8,4%	8 183	,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 649	77,2%	14	,1%	22	,1%	4 298	22,6%	18 983	1,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 352**	**2,3%**	**182 022**	**17,9%**	**76 672**	**7,5%**	**736 612**	**72,3%**	**1 018 658**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

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	**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

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	**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 Age	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

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	**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: 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		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	**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		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	**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		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	**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.

AGGREGRATED INFORMATION FOR SECONDARY CITIES
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**90 309 661**	**92 258 722**	**24 422 430**	**27,0%**	**21 233 254**	**23,5%**	**19 628 099**	**21,3%**	**18 980 067**	**20,6%**	**84 263 849**	**91,3%**	**16 772 312**	**92,9%**	**13,2%**
Exchange Revenue															
Service charges - Electricity	34 830 195	34 931 613	8 877 892	25,5%	7 341 945	21,1%	6 644 536	19,0%	7 778 120	22,3%	30 642 494	87,7%	6 552 108	88,5%	18,7%
Service charges - Water	10 125 625	9 694 349	2 104 960	20,8%	2 348 506	23,2%	2 250 851	23,2%	2 564 249	26,5%	9 268 567	95,6%	1 736 278	92,4%	47,7%
Service charges - Waste Water Management	3 747 004	3 740 245	841 753	22,5%	833 997	22,3%	802 199	21,4%	868 117	23,2%	3 346 065	89,5%	779 159	91,0%	11,4%
Service charges - Waste Management	2 955 169	3 039 018	762 437	25,8%	734 205	24,8%	688 988	22,7%	717 125	23,6%	2 902 756	95,5%	674 828	95,7%	6,3%
Sale of Goods and Rendering of Services	534 002	533 954	118 984	22,3%	100 836	18,9%	117 228	22,0%	141 101	26,4%	478 148	89,5%	122 881	98,7%	14,8%
Agency services	323 204	371 535	43 265	13,4%	37 989	11,8%	63 194	17,0%	93 273	25,1%	237 721	64,0%	86 969	97,6%	7,2%
Interest - Deemed Interest	0	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Interest earned from Receivables	3 358 325	3 873 749	946 845	28,2%	1 022 584	30,4%	1 198 235	30,9%	963 102	24,9%	4 130 767	106,6%	915 167	116,7%	5,2%
Interest earned from Current and Non Current Assets	529 651	592 283	148 473	28,0%	114 783	21,7%	154 116	26,0%	188 710	31,9%	606 083	102,3%	172 342	115,6%	9,5%
Dividends	6 508	4 123	821	12,6%	917	14,1%	1 115	27,0%	1 229	29,8%	4 081	99,0%	1 363	96,6%	(9,9%)
Rent on Land	23 568	23 384	6 209	26,3%	6 137	26,0%	6 004	25,7%	6 071	26,0%	24 421	104,4%	5 491	98,0%	10,5%
Rental from Fixed Assets	296 801	367 636	135 280	45,6%	20 771	7,0%	55 643	15,1%	71 119	19,3%	282 814	76,9%	75 933	79,2%	(6,3%)
Licences or permits	62 737	62 973	25 268	40,3%	20 508	32,7%	8 427	13,4%	9 982	15,9%	64 185	101,9%	9 861	90,8%	1,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	61 302	114 236	6 863	11,2%	16 085	26,2%	12 452	10,9%	3 552	3,1%	38 953	34,1%	-	19,0%	(100,0%)
Development Charges	150 080	139 768	44 981	30,0%	13 100	8,7%	38 412	27,5%	47 221	33,8%	143 713	102,8%	50 825	81,7%	(7,1%)
Operational Revenue	1 146 148	1 202 512	90 341	7,9%	81 707	7,1%	36 051	3,0%	135 956	11,3%	344 055	28,6%	55 892	40,8%	143,2%
Non-Exchange Revenue															
Property rates	14 002 325	14 619 569	3 894 281	27,8%	3 458 724	24,7%	3 311 586	22,7%	3 735 059	25,5%	14 399 650	98,5%	3 631 677	102,0%	2,8%
Surcharges and Taxes	51 223	51 223	740	1,4%	4 008	7,8%	2 500	4,9%	2 622	5,1%	9 870	19,3%	41 270	62,5%	(93,6%)
Fines, penalties and forfeits	915 960	995 521	69 619	7,6%	136 809	14,9%	248 544	25,0%	296 643	29,8%	751 615	75,5%	168 552	96,9%	76,0%
Licences or permits	33 910	34 536	9 613	28,3%	4 631	13,7%	7 699	22,3%	8 106	23,5%	30 049	87,0%	8 223	105,8%	(1,4%)
Transfer and subsidies - Operational	15 142 824	15 437 585	5 851 253	38,6%	4 181 843	27,6%	3 578 941	23,2%	923 635	6,0%	14 535 672	94,2%	1 210 195	95,6%	(23,7%)
Interest Receivables	859 598	911 439	248 332	28,9%	253 263	29,5%	237 918	26,1%	247 107	27,1%	986 621	108,2%	239 485	120,9%	3,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	94 653	65 394	14 470	15,3%	11 763	12,4%	11 847	18,1%	10 958	16,8%	49 039	75,0%	9 432	65,2%	16,2%
Gains on Disposal of Fixed and Intangible Assets	105 437	147 908	9 373	8,9%	11 512	10,9%	(1 260)	(,9%)	15 368	10,4%	34 992	23,7%	10 742	41,7%	43,1%
Other Gains	953 412	1 304 067	170 376	17,9%	476 579	50,0%	152 872	11,7%	151 642	11,6%	951 469	73,0%	213 640	54,1%	(29,0%)
Discontinued Operations	0	101	-	-	51	50 594,0%	-	-	-	-	51	50,0%	-	99,5%	-
Operating Expenditure	**88 949 719**	**90 877 796**	**18 312 410**	**20,6%**	**19 547 729**	**22,0%**	**19 822 694**	**21,8%**	**25 309 492**	**27,9%**	**82 992 325**	**91,3%**	**22 303 887**	**92,2%**	**13,5%**
Employee related costs	20 330 848	19 778 525	4 239 946	20,9%	4 822 784	23,7%	4 847 528	24,5%	4 892 372	24,7%	18 802 631	95,1%	4 644 935	95,3%	5,3%
Remuneration of councillors	888 631	876 525	163 264	18,4%	189 177	21,3%	225 191	25,7%	210 174	24,0%	787 805	89,9%	166 479	91,3%	26,2%
Bulk purchases - electricity	27 609 610	27 105 081	7 164 141	25,9%	6 232 417	22,6%	5 452 699	20,1%	8 153 703	30,1%	27 002 959	99,6%	6 305 521	98,0%	29,3%
Inventory consumed	9 154 722	9 121 425	2 311 663	25,3%	1 682 672	18,4%	1 922 034	21,1%	2 391 816	26,2%	8 308 186	91,1%	1 875 212	88,7%	27,5%
Debt impairment	6 321 196	8 548 885	300 961	4,8%	428 665	6,8%	1 753 150	20,5%	921 352	10,8%	3 404 128	39,8%	1 229 286	69,2%	(25,0%)
Depreciation, Amortisation and Impairment	6 245 608	6 731 229	1 196 778	19,2%	1 390 541	22,3%	1 281 012	19,0%	1 383 206	20,5%	5 251 537	78,0%	1 119 594	80,0%	23,5%
Interest,Dividends and Rent on Land	1 506 576	1 604 909	383 309	25,4%	566 906	37,6%	542 031	33,8%	1 166 136	72,7%	2 658 381	165,6%	717 976	127,6%	62,4%
Contracted services	9 437 467	10 383 691	1 494 412	15,8%	2 820 993	29,9%	2 403 276	23,1%	3 282 452	31,6%	10 001 133	96,3%	3 271 210	94,0%	,3%
Transfers and subsidies	361 573	405 850	50 673	14,0%	55 357	15,3%	132 941	32,8%	103 793	25,6%	342 764	84,5%	78 810	78,3%	31,7%
Irrecoverable debts written off	2 074 140	896 342	(69 555)	(3,4%)	135 372	6,5%	132 743	14,8%	1 412 082	157,5%	1 610 642	179,7%	1 441 226	72,3%	(2,0%)
Operational Cost and Other Cost	4 412 903	4 646 737	922 344	20,9%	1 098 421	24,9%	979 539	21,1%	1 223 834	26,3%	4 224 138	90,9%	1 256 100	98,2%	(2,6%)
Disposal of Fixed and Intangible Assets	2 088	2 090	-	-	590	28,2%	(4)	(,2%)	4 240	202,9%	4 826	230,9%	977	66,0%	334,0%
Other Losses	604 357	776 508	154 472	25,6%	123 834	20,5%	150 554	19,4%	164 333	21,2%	593 193	76,4%	196 561	119,1%	(16,4%)
Surplus/(Deficit)	**1 359 942**	**1 380 926**	**6 110 020**		**1 685 525**		**(194 595)**		**(6 329 425)**		**1 271 524**		**(5 531 574)**		
Transfers and subsidies - capital (monetary allocations)	5 565 417	6 290 555	745 798	13,4%	1 665 247	29,9%	916 457	14,6%	1 872 832	29,8%	5 200 334	82,7%	1 903 141	85,1%	(1,6%)
Transfers and subsidies - capital (in-kind)	11 000	44 229	-	-	52	,5%	7 125	16,1%	6 109	13,8%	13 286	30,0%	4 711	(5 043,0%)	29,7%
Surplus/(Deficit) after capital transfers and contributions	**6 936 359**	**7 715 710**	**6 855 817**		**3 350 824**		**728 988**		**(4 450 484)**		**6 485 145**		**(3 623 722)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**6 936 359**	**7 715 710**	**6 855 817**		**3 350 824**		**728 988**		**(4 450 484)**		**6 485 145**		**(3 623 722)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 936 359**	**7 715 710**	**6 855 817**		**3 350 824**		**728 988**		**(4 450 484)**		**6 485 145**		**(3 623 722)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 936 359**	**7 715 710**	**6 855 817**		**3 350 824**		**728 988**		**(4 450 484)**		**6 485 145**		**(3 623 722)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**8 629 551**	**9 857 824**	**1 121 951**	**13,0%**	**2 301 960**	**26,7%**	**1 326 977**	**13,5%**	**2 213 560**	**22,5%**	**6 964 447**	**70,6%**	**2 605 964**	**72,4%**	**(15,1%)**
National Government	5 273 310	5 747 163	749 020	14,2%	1 558 663	29,6%	783 483	13,6%	1 334 970	23,2%	4 426 136	77,0%	1 630 163	80,1%	(18,1%)
Provincial Government	63 964	194 268	2 620	4,1%	19 093	29,8%	35 055	18,0%	(35 328)	(18,2%)	21 440	11,0%	27 541	57,3%	(228,3%)
District Municipality	-	1 161	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	53 057	49 032	10 039	18,9%	13 524	25,5%	5 904	12,0%	14 582	29,7%	44 049	89,8%	31 964	92,9%	(54,4%)
Transfers recognised - capital	**5 390 331**	**5 991 624**	**761 679**	**14,1%**	**1 591 281**	**29,5%**	**824 442**	**13,8%**	**1 314 224**	**21,9%**	**4 491 625**	**75,0%**	**1 689 668**	**79,6%**	**(22,2%)**
Borrowing	1 149 139	1 135 415	174 870	15,2%	275 506	24,0%	181 669	16,0%	84 960	7,5%	717 006	63,1%	234 941	61,7%	(63,8%)
Internally generated funds	2 090 081	2 730 785	185 402	8,9%	435 173	20,8%	320 866	11,7%	814 375	29,8%	1 755 815	64,3%	681 355	58,8%	19,5%
Capital Expenditure Functional	**8 629 551**	**9 857 824**	**1 121 951**	**13,0%**	**2 320 400**	**26,9%**	**1 448 950**	**14,7%**	**2 604 708**	**26,4%**	**7 496 008**	**76,0%**	**2 867 258**	**78,5%**	**(9,2%)**
Municipal governance and administration	**499 775**	**778 874**	**73 376**	**14,7%**	**123 889**	**24,8%**	**104 257**	**13,4%**	**212 507**	**27,3%**	**514 030**	**66,0%**	**232 295**	**83,1%**	**(8,5%)**
Executive and Council	70 429	302 934	40 841	58,0%	38 340	54,4%	6 824	2,3%	78 906	26,0%	164 910	54,4%	71 929	141,7%	9,7%
Finance and administration	428 908	475 556	32 491	7,6%	85 555	19,9%	97 355	20,5%	133 483	28,1%	348 883	73,4%	160 043	74,8%	(16,6%)
Internal audit	438	385	45	10,3%	(5)	(1,1%)	78	20,4%	118	30,6%	236	61,4%	323	31,1%	(63,6%)
Community and Public Safety	**658 232**	**808 103**	**52 074**	**7,9%**	**182 688**	**27,8%**	**161 145**	**19,9%**	**144 976**	**17,9%**	**540 883**	**66,9%**	**277 988**	**77,3%**	**(47,8%)**
Community and Social Services	225 640	212 463	22 118	9,8%	31 581	14,0%	31 277	14,7%	61 505	28,9%	146 482	68,9%	70 945	66,8%	(13,3%)
Sport And Recreation	248 980	260 124	15 921	6,4%	101 253	40,7%	59 246	22,8%	13 361	5,1%	189 781	73,0%	95 558	88,1%	(86,0%)
Public Safety	75 890	79 781	4 747	6,3%	11 848	15,6%	10 585	13,3%	16 417	20,6%	43 597	54,6%	39 349	61,6%	(58,3%)
Housing	104 122	254 190	9 287	8,9%	38 006	36,5%	59 991	23,6%	53 054	20,9%	160 339	63,1%	71 298	79,9%	(25,6%)
Health	3 600	1 545	-	-	-	-	45	2,9%	639	41,4%	684	44,3%	838	90,4%	(23,7%)
Economic and Environmental Services	**1 884 047**	**2 670 427**	**371 671**	**19,7%**	**658 281**	**34,9%**	**355 311**	**13,3%**	**670 936**	**25,1%**	**2 056 198**	**77,0%**	**803 191**	**79,5%**	**(16,5%)**
Planning and Development	521 968	670 143	71 718	13,7%	129 785	24,9%	34 053	5,1%	137 965	20,6%	373 521	55,7%	156 083	53,2%	(11,6%)
Road Transport	1 359 776	1 997 407	299 902	22,1%	527 866	38,8%	321 128	16,1%	532 142	26,6%	1 681 038	84,2%	642 740	86,9%	(17,2%)
Environmental Protection	2 303	2 877	51	2,2%	629	27,3%	130	4,5%	829	28,8%	1 640	57,0%	4 368	75,3%	(81,0%)
Trading Services	**5 572 879**	**5 580 292**	**614 855**	**11,0%**	**1 354 672**	**24,3%**	**827 538**	**14,8%**	**1 574 385**	**28,2%**	**4 371 450**	**78,3%**	**1 546 042**	**77,7%**	**1,8%**
Energy sources	1 378 453	1 203 438	85 517	6,2%	169 461	12,3%	211 888	17,6%	347 065	28,8%	813 930	67,6%	321 959	54,1%	7,8%
Water Management	2 249 190	2 433 893	320 690	14,3%	688 266	30,6%	362 091	14,9%	595 064	24,4%	1 966 111	80,8%	646 036	86,2%	(7,9%)
Waste Water Management	1 684 099	1 745 378	192 339	11,4%	447 090	26,5%	202 829	11,6%	593 674	34,0%	1 435 933	82,3%	503 862	83,1%	17,8%
Waste Management	261 136	197 583	16 309	6,2%	49 854	19,1%	50 730	25,7%	38 582	19,5%	155 476	78,7%	74 185	88,1%	(48,0%)
Other	**14 618**	**20 127**	**9 974**	**68,2%**	**870**	**6,0%**	**699**	**3,5%**	**1 903**	**9,5%**	**13 447**	**66,8%**	**7 743**	**83,5%**	**(75,4%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**87 041 175**	**89 159 905**	**24 064 283**	**27,6%**	**19 736 705**	**22,7%**	**21 240 938**	**23,8%**	**16 872 480**	**18,9%**	**81 914 406**	**91,9%**	**16 902 626**	**104,6%**	**(,2%)**
Property rates	12 239 650	13 155 215	4 743 658	38,8%	2 599 872	21,2%	2 452 060	18,6%	2 539 926	19,3%	12 335 516	93,8%	4 809 273	179,6%	(47,2%)
Service charges	47 238 247	46 317 890	8 203 670	17,4%	7 896 266	16,7%	7 531 112	16,3%	7 284 160	15,7%	30 915 207	66,7%	7 277 518	66,7%	,1%
Other revenue	5 420 288	6 343 940	3 738 547	69,0%	3 096 258	57,1%	5 807 092	91,5%	5 917 536	93,3%	18 559 434	292,6%	4 173 575	685,9%	41,8%
Transfers and Subsidies - Operational	15 193 134	15 376 011	5 222 244	34,4%	4 613 578	30,4%	3 728 542	24,2%	627 073	4,1%	14 191 437	92,3%	400 818	85,6%	56,4%
Transfers and Subsidies - Capital	5 519 057	6 230 169	1 995 025	36,1%	1 389 585	25,2%	1 559 149	25,0%	277 581	4,5%	5 221 340	83,8%	79 817	82,7%	247,8%
Interest	1 430 730	1 736 638	160 030	11,2%	140 526	9,8%	162 493	9,4%	225 648	13,0%	688 698	39,7%	160 530	(450,1%)	40,6%
Dividends	68	42	1 108	1 619,6%	619	905,0%	490	1 156,5%	556	1 314,3%	2 773	6 551,3%	1 095	6 598,7%	(49,2%)
Payments	**(76 069 386)**	**(78 300 855)**	**(16 743 137)**	**22,0%**	**(15 329 143)**	**20,2%**	**(17 053 421)**	**21,8%**	**(12 668 201)**	**16,2%**	**(61 793 902)**	**78,9%**	**(12 360 727)**	**78,6%**	**2,5%**
Suppliers and employees	(74 395 321)	(76 569 426)	(16 697 128)	22,4%	(15 098 520)	20,3%	(17 032 253)	22,2%	(12 444 843)	16,3%	(61 272 744)	80,0%	(12 133 828)	79,5%	2,6%

Finance charges	(1 341 232)	(1 455 231)	(41 946)	3,1%	(225 489)	16,8%	(16 603)	1,1%	(219 639)	15,1%	(503 678)	34,6%	(223 786)	41,4%	(1,9%)
Transfers and Subsidies	(332 834)	(276 199)	(4 063)	1,2%	(5 133)	1,5%	(4 565)	1,7%	(3 719)	1,3%	(17 480)	6,3%	(3 113)	6,9%	19,5%
Net Cash from/(used) Operating Activities	**10 971 789**	**10 859 050**	**7 321 146**	**66,7%**	**4 407 563**	**40,2%**	**4 187 517**	**38,6%**	**4 204 278**	**38,7%**	**20 120 504**	**185,3%**	**4 541 899**	**313,7%**	**(7,4%)**
Cash Flow from Investing Activities															
Receipts	**416 250**	**646 949**	**84 408**	**20,3%**	**13 425**	**3,2%**	**10 547**	**1,6%**	**(4 476)**	**(,7%)**	**103 904**	**16,1%**	**3 898**	**(85,6%)**	**(214,8%)**
Proceeds on disposal of PPE	114 044	131 904	7 438	6,5%	8 233	7,2%	6 583	5,0%	613	,5%	22 866	17,3%	7 295	20,0%	(91,6%)
Decrease (increase) in non-current receivables	302 701	515 541	79 084	26,1%	7 668	2,5%	6 130	1,2%	(2 022)	(,4%)	90 860	17,6%	(1 219)	(23,5%)	65,8%
Decrease (increase) in non-current investments	(495)	(495)	(2 113)	426,8%	(2 476)	500,1%	(2 165)	437,2%	(3 067)	619,2%	(9 822)	1 983,3%	(2 177)	(15 678,0%)	40,8%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 915 258)**	**(10 392 267)**	**(1 450 128)**	**16,3%**	**(2 146 903)**	**24,1%**	**(1 406 200)**	**13,5%**	**(2 245 869)**	**21,6%**	**(7 249 100)**	**69,8%**	**(2 348 315)**	**71,7%**	**(4,4%)**
Capital assets	(8 915 258)	(10 392 267)	(1 450 128)	16,3%	(2 146 903)	24,1%	(1 406 200)	13,5%	(2 245 869)	21,6%	(7 249 100)	69,8%	(2 348 315)	71,7%	(4,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(8 499 007)**	**(9 745 318)**	**(1 365 720)**	**16,1%**	**(2 133 478)**	**25,1%**	**(1 395 654)**	**14,3%**	**(2 250 344)**	**23,1%**	**(7 145 196)**	**73,3%**	**(2 344 417)**	**68,8%**	**(4,0%)**
Cash Flow from Financing Activities															
Receipts	**1 151 188**	**587 724**	**26 152**	**2,3%**	**194 691**	**16,9%**	**16 391**	**2,8%**	**3 530**	**,6%**	**240 764**	**41,0%**	**350 843**	**61,8%**	**(99,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 149 139	585 199	-	-	210 000	18,3%	11 533	2,0%	419	,1%	221 952	37,9%	346 776	60,9%	(99,9%)
Increase (decrease) in consumer deposits	2 049	2 525	26 152	1 276,4%	(15 309)	(747,2%)	4 858	192,4%	3 111	123,2%	18 812	745,0%	4 066	223,1%	(23,5%)
Payments	**(774 971)**	**(781 568)**	**(21 937)**	**2,8%**	**(182 850)**	**23,6%**	**(14 631)**	**1,9%**	**(223 264)**	**28,6%**	**(442 682)**	**56,6%**	**(191 652)**	**56,6%**	**16,5%**
Repayment of borrowing	(774 971)	(781 568)	(21 937)	2,8%	(182 850)	23,6%	(14 631)	1,9%	(223 264)	28,6%	(442 682)	56,6%	(191 652)	56,6%	16,5%
Net Cash from/(used) Financing Activities	**376 217**	**(193 844)**	**4 215**	**1,1%**	**11 841**	**3,1%**	**1 760**	**(,9%)**	**(219 735)**	**113,4%**	**(201 918)**	**104,2%**	**159 190**	**68,0%**	**(238,0%)**
Net Increase/(Decrease) in cash held	**2 848 999**	**919 888**	**5 959 641**	**209,2%**	**2 285 926**	**80,2%**	**2 793 623**	**303,7%**	**1 734 200**	**188,5%**	**12 773 390**	**1 388,6%**	**2 356 672**	**(2 350,8%)**	**(26,4%)**
Cash/cash equivalents at the year begin:	5 372 970	6 139 564	3 184 742	59,3%	9 786 033	182,1%	13 423 252	218,6%	16 107 552	262,4%	3 184 742	51,9%	22 591 990	30,6%	(28,7%)
Cash/cash equivalents at the year end:	**8 221 969**	**7 059 451**	**9 809 612**	**119,3%**	**13 423 060**	**163,3%**	**16 088 928**	**227,9%**	**17 984 504**	**254,8%**	**17 984 504**	**254,8%**	**24 948 612**	**576,0%**	**(27,9%)**

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	1 174 191	4,3%	643 526	2,4%	595 112	2,2%	24 777 827	91,1%	27 190 657	27,5%	(52 522)	(,2%)	29 017 567	106,7%
Trade and Other Receivables from Exchange Transactions - Electricity	2 428 488	18,2%	490 599	3,7%	394 708	3,0%	10 047 515	75,2%	13 361 310	13,5%	(77 592)	(,6%)	3 033 053	22,7%
Receivables from Non-exchange Transactions - Property Rates	1 058 622	7,3%	390 449	2,7%	512 730	3,5%	12 518 717	86,5%	14 480 518	14,6%	(72 689)	(,5%)	10 307 018	71,2%
Receivables from Exchange Transactions - Waste Water Management	332 446	3,8%	162 012	1,9%	150 111	1,7%	8 008 488	92,6%	8 653 058	8,7%	(66 989)	(,8%)	4 117 837	47,6%
Receivables from Exchange Transactions - Waste Management	263 275	3,5%	123 771	1,7%	130 748	1,7%	6 957 739	93,1%	7 475 533	7,6%	(188 412)	(2,5%)	2 198 504	29,4%
Receivables from Exchange Transactions - Property Rental Debtors	14 816	2,7%	6 924	1,3%	7 474	1,3%	524 505	94,7%	553 720	,6%	60	-	625 349	112,9%
Interest on Arrear Debtor Accounts	583 733	2,7%	365 501	1,7%	440 581	2,0%	20 253 966	93,6%	21 643 781	21,9%	0	-	14 057 401	64,9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	198 870	3,5%	96 776	1,7%	86 428	1,5%	5 230 378	93,2%	5 612 451	5,7%	(170 115)	(3,0%)	1 913 963	34,1%
Total By Income Source	**6 054 441**	**6,1%**	**2 279 557**	**2,3%**	**2 317 893**	**2,3%**	**88 319 135**	**89,2%**	**98 971 027**	**100,0%**	**(628 258)**	**(,6%)**	**65 270 693**	**65,9%**
Debtors Age Analysis By Customer Group														
Organs of State	524 529	12,8%	163 019	4,0%	269 977	6,6%	3 124 690	76,5%	4 082 215	4,1%	(10 255)	(,3%)	1 036 205	25,4%
Commercial	2 536 404	10,4%	691 917	2,8%	548 191	2,2%	20 693 641	84,6%	24 470 152	24,7%	8 882	-	7 994 594	32,7%
Households	2 828 250	4,1%	1 366 219	2,0%	1 438 666	2,1%	62 570 154	91,7%	68 203 289	68,9%	(626 941)	(,9%)	56 239 894	82,5%
Other	165 259	7,5%	58 402	2,6%	61 059	2,8%	1 930 651	87,1%	2 215 370	2,2%	56	-	-	-
Total By Customer Group	**6 054 441**	**6,1%**	**2 279 557**	**2,3%**	**2 317 893**	**2,3%**	**88 319 135**	**89,2%**	**98 971 027**	**100,0%**	**(628 258)**	**(,6%)**	**65 270 693**	**65,9%**

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	3 565 514	7,9%	1 693 358	3,8%	1 322 018	2,9%	38 519 693	85,4%	45 100 584	59,6%
Bulk Water	675 810	3,4%	356 959	1,8%	368 875	1,9%	18 486 507	93,0%	19 888 152	26,3%
PAYE deductions	72 155	100,0%	8	-	8	-	-	-	72 170	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	53 478	99,4%	-	-	-	-	314	,6%	53 792	,1%
Loan repayments	3 761	85,4%	-	-	-	-	643	14,6%	4 404	-
Trade Creditors	2 073 509	20,0%	233 093	2,2%	98 759	1,0%	7 986 302	76,9%	10 391 663	13,7%
Auditor-General	5 628	40,7%	584	4,2%	152	1,1%	7 480	54,0%	13 845	-
Other	126 191	75,7%	624	,4%	127	,1%	39 808	23,9%	166 750	,2%
Medical Aid deductions	21 678	100,0%	-	-	-	-	-	-	21 678	-
Total	**6 597 723**	**8,7%**	**2 284 626**	**3,0%**	**1 789 940**	**2,4%**	**65 040 748**	**85,9%**	**75 713 037**	**100,0%**
