

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Operating Revenue and Expenditure									
Operating Revenue		1 138 659	396 965	34.9%	396 965	34.9%	367 259	33.6%	8.1%
Exchange Revenue									
Service charges - Electricity		-	-	-	-	-	-	-	-
Service charges - Water		40 293	7 961	19.8%	7 961	19.8%	10 407	23.0%	(23.5%)
Service charges - Waste Water Management		7 675	1 766	23.0%	1 766	23.0%	1 325	25.0%	33.3%
Service charges - Waste Management		-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		2 185	526	24.1%	526	24.1%	369	44.6%	42.6%
Agency services		-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		95 927	29 316	30.6%	29 316	30.6%	30 106	31.4%	(2.6%)
Dividends		-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-
Rental from Fixed Assets		12	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-
Operational Revenue		129 782	6 083	4.7%	6 083	4.7%	177	.1%	3 332.4%
Non-Exchange Revenue									
Property rates		-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	858	-	858	-	-	-	(100.0%)
Licences or permits		-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		862 786	350 454	40.6%	350 454	40.6%	324 875	39.8%	7.9%
Interest		-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-
Operating Expenditure		1 051 848	236 854	22.5%	236 854	22.5%	190 168	19.1%	24.6%
Employee related costs		373 564	90 383	24.2%	90 383	24.2%	79 344	21.4%	13.9%
Remuneration of councillors		12 992	2 068	15.9%	2 068	15.9%	2 967	23.3%	(30.3%)
Bulk purchases - electricity		-	-	-	-	-	-	-	-
Inventory consumed		68 525	10 876	15.9%	10 876	15.9%	10 332	14.8%	5.3%
Debt impairment		26 000	-	-	-	-	-	-	-
Depreciation and amortisation		140 794	43 461	30.9%	43 461	30.9%	32 653	25.2%	33.1%
Interest		-	-	-	-	-	-	-	-
Contracted services		244 247	51 338	21.0%	51 338	21.0%	19 520	8.7%	163.0%
Transfers and subsidies		26 600	5 654	21.3%	5 654	21.3%	5 132	21.5%	10.2%
Irrecoverable debts written off		-	2 070	-	2 070	-	2 530	-	(18.2%)
Operational costs		159 126	31 003	19.5%	31 003	19.5%	37 689	27.3%	(17.7%)
Losses on disposal of Assets		-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-
Surplus/(Deficit)		86 812	160 111	-	160 111	-	177 091	-	-
Transfers and subsidies - capital (monetary allocations)		515 280	98 850	19.2%	98 850	19.2%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		602 092	258 961		258 961		177 091		
Income Tax		-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		602 092	258 961		258 961		177 091		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		602 092	258 961		258 961		177 091		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		602 092	258 961		258 961		177 091		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		592 469	158 506	26.8%	158 506	26.8%	127 909	21.1%	23.9%	
National Government		509 987	150 157	29.4%	150 157	29.4%	125 182	25.1%	20.0%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		509 987	150 157	29.4%	150 157	29.4%	125 182	25.1%	20.0%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		82 482	8 348	10.1%	8 348	10.1%	2 727	2.6%	206.1%	
Capital Expenditure Functional		592 469	158 506	26.8%	158 506	26.8%	127 909	21.1%	23.9%	
Municipal governance and administration		35 731	7 919	22.2%	7 919	22.2%	382	1.4%	1 970.6%	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		35 731	7 919	22.2%	7 919	22.2%	382	1.4%	1 970.6%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		8 331	-	-	-	-	-	-	-	
Community and Social Services		2 325	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		6 006	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		4 700	-	-	-	-	1 211	9.1%	(100.0%)	
Planning and Development		4 700	-	-	-	-	1 211	9.1%	(100.0%)	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		543 708	150 587	27.7%	150 587	27.7%	126 316	22.8%	19.2%	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		511 541	149 026	29.1%	149 026	29.1%	122 406	23.6%	21.7%	
Waste Water Management		32 167	1 561	4.9%	1 561	4.9%	3 909	11.3%	(60.1%)	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 756 907	746 244	42.5%	746 244	42.5%	577 160	33.6%	29.3%
Property rates		-	-	-	-	-	-	-	-
Service charges		38 990	9 146	23.5%	9 146	23.5%	8 234	17.2%	11.1%

Other revenue	243 924	53 648	22.0%	53 648	22.0%	40 587	16.9%	32.2%
Transfers and Subsidies - Operational	862 786	352 215	40.8%	352 215	40.8%	333 088	40.8%	5.7%
Transfers and Subsidies - Capital	515 280	301 918	58.6%	301 918	58.6%	165 146	31.8%	82.8%
Interest	95 927	29 316	30.6%	29 316	30.6%	30 106	31.4%	(2.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(885 053)	(93 961)	10.6%	(93 961)	10.6%	(91 911)	11.0%	2.2%
Suppliers and employees	(858 453)	(93 961)	10.9%	(93 961)	10.9%	(91 911)	11.3%	2.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(26 600)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	871 854	652 283	74.8%	652 283	74.8%	485 249	55.2%	34.4%
Cash Flow from Investing Activities								
Receipts	-	(10 271)	-	(10 271)	-	(177)	-	5 692.5%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(10 271)	-	(10 271)	-	(177)	-	5 692.5%
Payments	(592 469)	(207 652)	35.0%	(207 652)	35.0%	(223 926)	37.0%	(7.3%)
Capital assets	(592 469)	(207 652)	35.0%	(207 652)	35.0%	(223 926)	37.0%	(7.3%)
Net Cash from/(used) Investing Activities	(592 469)	(217 923)	36.8%	(217 923)	36.8%	(224 103)	37.0%	(2.8%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	279 384	434 359	155.5%	434 359	155.5%	261 146	95.3%	66.3%
Cash/cash equivalents at the year begin:	1 932 673	950 721	49.2%	950 721	49.2%	1 286 716	115.9%	(26.1%)
Cash/cash equivalents at the year end:	2 212 057	1 385 088	62.6%	1 385 088	62.6%	1 637 694	118.3%	(15.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 687	2.2%	3 098	1.9%	2 578	1.5%	157 992	94.4%	167 356	83.9%	(1 900)	(1.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	629	2.0%	599	1.9%	586	1.9%	29 026	94.1%	30 840	15.5%	(358)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 321	100.0%	1 321	.7%	(177)	(13.4%)	-	-
Total By Income Source	4 316	2.2%	3 697	1.9%	3 164	1.6%	188 338	94.4%	199 516	100.0%	(2 435)	(1.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 967	5.1%	1 670	4.3%	1 300	3.4%	33 760	87.2%	38 697	19.4%	(13)	-	-	-
Commercial	979	1.7%	880	1.5%	750	1.3%	55 148	95.5%	57 758	28.9%	(816)	(1.4%)	-	-
Households	1 370	1.3%	1 148	1.1%	1 114	1.1%	99 430	96.5%	103 062	51.7%	(1 606)	(1.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 316	2.2%	3 697	1.9%	3 164	1.6%	188 338	94.4%	199 516	100.0%	(2 435)	(1.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 158	74.1%	0	-	1	-	3 901	25.9%	15 061	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 158	74.1%	0	-	1	-	3 901	25.9%	15 061	100.0%

Contact Details

Municipal Manager	Mr Zamilé Sikhundla	039 254 5002
Chief Financial Officer	Mrs Up Mahlasela	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	322 008	87 701	27.2%	87 701	27.2%	93 334	35.1%	(6.0%)
Exchange Revenue								
Service charges - Electricity	72 499	15 852	21.9%	15 852	21.9%	18 558	37.5%	(14.6%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 362	2 015	14.0%	2 015	14.0%	2 925	21.7%	(31.1%)
Sale of Goods and Rendering of Services	7 363	217	3.0%	217	3.0%	1 464	23.7%	(85.1%)
Agency services	2 005	279	13.9%	279	13.9%	41	2.1%	587.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 566	884	10.3%	884	10.3%	1 456	18.7%	(39.3%)
Interest earned from Current and Non Current Assets	4 063	-	-	-	-	1 067	27.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	209	44	21.1%	44	21.1%	45	12.3%	(1.7%)
Licence and permits	3 845	530	13.8%	530	13.8%	9	.3%	5 972.5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	891	0	-	0	-	505	379.2%	(100.0%)
Non-Exchange Revenue								
Property rates	28 350	5 007	17.7%	5 007	17.7%	5 040	18.8%	(.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18	16	90.4%	16	90.4%	2	7.9%	619.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	145 328	62 115	42.7%	62 115	42.7%	60 925	41.9%	2.0%
Interest	7 955	740	9.3%	740	9.3%	1 297	17.0%	(43.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	26 554	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	290 497	38 753	13.3%	38 753	13.3%	63 128	20.5%	(38.6%)
Employee related costs	126 195	31 735	25.1%	31 735	25.1%	33 956	24.0%	(6.5%)
Remuneration of councillors	15 692	3 467	22.1%	3 467	22.1%	3 232	21.5%	7.3%
Bulk purchases - electricity	65 349	(27 120)	(41.5%)	(27 120)	(41.5%)	19 411	33.5%	(239.7%)
Inventory consumed	324	7	2.1%	7	2.1%	61	13.5%	(89.0%)
Debt impairment	20 385	22 275	109.3%	22 275	109.3%	-	-	(100.0%)
Depreciation and amortisation	23 217	-	-	-	-	-	-	-
Interest	2 000	(195)	(9.8%)	(195)	(9.8%)	(1 965)	(65.5%)	(90.1%)
Contracted services	13 003	4 672	35.9%	4 672	35.9%	4 748	27.1%	(1.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	24 330	3 912	16.1%	3 912	16.1%	3 685	16.1%	6.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1	-	-	-	-	-	-	-
Surplus/(Deficit)	31 511	48 948	-	48 948	-	30 206	-	-
Transfers and subsidies - capital (monetary allocations)	89 322	9 847	11.0%	9 847	11.0%	14 386	24.2%	(31.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 833	58 795	-	58 795	-	44 591	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 833	58 795	-	58 795	-	44 591	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 833	58 795	-	58 795	-	44 591	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 833	58 795	-	58 795	-	44 591	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	92 122	11 138	12.1%	11 138	12.1%	(736 936)	(1 185.8%)	(101.5%)
National Government	74 322	9 588	12.9%	9 588	12.9%	(666 238)	(1 119.0%)	(101.4%)
Provincial Government	15 000	474	3.2%	474	3.2%	1 257	-	(62.3%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	89 322	10 062	11.3%	10 062	11.3%	(664 981)	(1 116.9%)	(101.5%)
Borrowing	-	-	-	-	-	(670)	-	(100.0%)
Internally generated funds	2 800	1 076	38.4%	1 076	38.4%	(71 286)	(2 731.2%)	(101.5%)
Capital Expenditure Functional	92 122	11 138	12.1%	11 138	12.1%	(736 936)	(1 185.8%)	(101.5%)
Municipal governance and administration	2 800	1 076	38.4%	1 076	38.4%	(52 622)	(3 897.9%)	(102.0%)
Executive and Council	-	-	-	-	-	462	115.4%	(100.0%)
Finance and administration	2 800	1 076	38.4%	1 076	38.4%	(51 500)	(5 421.1%)	(102.1%)
Internal audit	-	-	-	-	-	(1 583)	-	(100.0%)
Community and Public Safety	-	-	-	-	-	(102 854)	-	(100.0%)
Community and Social Services	-	-	-	-	-	(102 709)	-	(100.0%)
Sport And Recreation	-	-	-	-	-	(145)	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 382	9 588	14.4%	9 588	14.4%	(510 371)	(933.4%)	(101.9%)
Planning and Development	37 737	9 276	24.6%	9 276	24.6%	(118 023)	(215.9%)	(107.9%)
Road Transport	28 645	313	1.1%	313	1.1%	(392 348)	-	(100.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	22 940	474	2.1%	474	2.1%	(69 963)	(1 143.2%)	(100.7%)
Energy sources	22 940	392	1.7%	392	1.7%	(55 212)	(993.0%)	(100.7%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	82	-	82	-	(14 752)	(2 634.2%)	(100.6%)
Other	-	-	-	-	-	(1 127)	-	(100.0%)

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		361 751	106 007	29.3%	106 007	29.3%	(27 909)	(9.3%)	(479.8%)
Property rates		31 710	3 809	12.0%	3 809	12.0%	4 582	20.2%	(16.9%)
Service charges		76 998	23 837	31.0%	23 837	31.0%	12 163	21.2%	96.0%

Other revenue	14 330	3 320	23.2%	3 320	23.2%	2 364	18.2%	40.4%
Transfers and Subsidies - Operational	145 328	53 300	36.7%	53 300	36.7%	(61 413)	(42.2%)	(186.8%)
Transfers and Subsidies - Capital	89 322	18 641	20.9%	18 641	20.9%	10 342	17.4%	80.2%
Interest	4 063	3 101	76.3%	3 101	76.3%	4 053	128.8%	(23.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(261 511)	-	-	-	-	10 704	(4.5%)	(100.0%)
Suppliers and employees	(259 511)	-	-	-	-	10 704	(4.6%)	(100.0%)
Finance charges	(2 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	100 240	106 007	105.8%	106 007	105.8%	(17 205)	(26.4%)	(716.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(99 874)	-	-	-	-	1	-	(100.0%)
Capital assets	(99 874)	-	-	-	-	1	-	(100.0%)
Net Cash from(used) Investing Activities	(99 874)	-	-	-	-	1	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	366	106 007	28 953.9%	106 007	28 953.9%	(17 204)	279.5%	(716.2%)
Cash/cash equivalents at the year begin:	30 825	-	-	-	-	20 793	132.4%	(100.0%)
Cash/cash equivalents at the year end:	31 191	106 007	339.9%	106 007	339.9%	3 589	37.6%	2 854.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(30)	(.1%)	5 652	21.0%	1 535	5.7%	19 777	73.4%	26 933	10.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(285)	(.4%)	6 146	8.1%	1 037	1.4%	68 573	90.9%	75 472	29.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(4)	-	1 160	1.8%	870	1.3%	62 766	96.9%	64 793	25.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(.1%)	7	1.1%	(0)	(.1%)	653	99.0%	660	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	1 510	2.3%	1 531	2.3%	63 548	95.4%	66 588	26.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30)	(.2%)	515	2.8%	395	2.2%	17 379	95.2%	18 259	7.2%	-	-	-	-
Total By Income Source	(348)	(.1%)	14 990	5.9%	5 367	2.1%	232 696	92.1%	252 705	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1)	-	7 198	13.2%	1 775	3.3%	45 365	83.5%	54 337	21.5%	-	-	-	-
Commercial	(84)	(.3%)	4 480	13.6%	902	2.7%	27 584	83.9%	32 882	13.0%	-	-	-	-
Households	(262)	(.2%)	3 236	2.0%	2 650	1.6%	158 028	96.6%	163 651	64.8%	-	-	-	-
Other	(1)	(.1%)	76	4.2%	41	2.2%	1 718	93.7%	1 834	.7%	-	-	-	-
Total By Customer Group	(348)	(.1%)	14 990	5.9%	5 367	2.1%	232 696	92.1%	252 705	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 701	21.2%	-	-	1 227	1.8%	53 327	77.0%	69 255	58.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 017	8.5%	187	.8%	17	.1%	21 461	90.6%	23 682	20.1%
Auditor-General	618	100.0%	-	-	-	-	-	-	618	.5%
Other	4 355	18.1%	539	2.2%	(154)	(.6%)	19 366	80.3%	24 106	20.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 691	18.4%	726	.6%	1 090	.9%	94 155	80.0%	117 661	100.0%

Contact Details

Municipal Manager	Dr Zamuxolo Shasha	043 683 5000
Chief Financial Officer	Vacant	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2 007 874	755 392	37.6%	755 392	37.6%	752 326	36.4%	4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	460 955	148 809	32.3%	148 809	32.3%	115 175	25.5%	29.2%
Service charges - Waste Water Management	153 581	45 007	29.3%	45 007	29.3%	39 530	26.1%	13.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	7 344	2 542	34.6%	2 542	34.6%	2 477	33.7%	2.6%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	103 169	55 485	53.8%	55 485	53.8%	48 825	50.9%	13.6%
Interest earned from Current and Non Current Assets	36 963	90	2%	90	2%	8 250	25.7%	(98.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	401	170	42.5%	170	42.5%	109	31.1%	55.6%
Licence and permits	-	59	-	59	-	4	-	1 218.6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	(13)	-	(13)	-	(1 494)	-	(99.1%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	11	-	(100.0%)
Transfer and subsidies - Operational	1 245 461	503 243	40.4%	503 243	40.4%	539 439	40.7%	(6.7%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 149 424	404 585	18.8%	404 585	18.8%	286 208	13.9%	41.4%
Employee related costs	851 302	198 166	23.3%	198 166	23.3%	179 702	23.7%	10.3%
Remuneration of councillors	19 122	4 228	22.1%	4 228	22.1%	4 400	25.0%	(3.9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	333 439	-	-	-	-	640	.3%	(100.0%)
Debt impairment	352 800	-	-	-	-	-	-	-
Depreciation and amortisation	102 498	41 511	40.5%	41 511	40.5%	-	-	(100.0%)
Interest	649	90	13.8%	90	13.8%	2 760	71.4%	(96.8%)
Contracted services	218 807	124 792	57.0%	124 792	57.0%	47 242	20.3%	164.2%
Transfers and subsidies	19 195	5 206	27.1%	5 206	27.1%	4 405	26.0%	18.2%
Irrecoverable debts written off	-	(1)	-	(1)	-	-	-	(100.0%)
Operational costs	251 612	30 593	12.2%	30 593	12.2%	47 059	20.6%	(35.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(141 550)	350 807	-	350 807	-	466 118	-	-
Transfers and subsidies - capital (monetary allocations)	674 705	173 403	25.7%	173 403	25.7%	131 020	26.8%	32.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	533 155	524 211		524 211		597 137		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	533 155	524 211		524 211		597 137		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	533 155	524 211		524 211		597 137		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	533 155	524 211		524 211		597 137		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		533 155	102 504	19.2%	102 504	19.2%	107 248	24.6%	(4.4%)
National Government		475 881	103 436	21.7%	103 436	21.7%	107 248	24.6%	(3.6%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		475 881	103 436	21.7%	103 436	21.7%	107 248	24.6%	(3.6%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		57 274	(932)	(1.6%)	(932)	(1.6%)	-	-	(100.0%)
Capital Expenditure Functional		533 155	102 504	19.2%	102 504	19.2%	115 868	23.5%	(11.5%)
Municipal governance and administration		6 796	(914)	(13.4%)	(914)	(13.4%)	8 534	21.7%	(110.7%)
Executive and Council		65	7	11.0%	7	11.0%	-	-	(100.0%)
Finance and administration		6 731	(921)	(13.7%)	(921)	(13.7%)	8 534	21.9%	(110.8%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		730	-	-	-	-	4	-	(100.0%)
Community and Social Services		700	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	4	1.5%	(100.0%)
Health		30	-	-	-	-	-	-	-
Economic and Environmental Services		4 090	-	-	-	-	82	13.6%	(100.0%)
Planning and Development		4 030	-	-	-	-	82	13.6%	(100.0%)
Road Transport		60	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		521 539	103 417	19.8%	103 417	19.8%	107 248	24.2%	(3.6%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		505 294	103 417	20.5%	103 417	20.5%	107 248	24.2%	(3.6%)
Waste Water Management		16 245	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		2 273 651	(307 861)	(13.5%)	(307 861)	(13.5%)	864 301	40.4%	(135.6%)
Property rates		-	-	-	-	-	-	-	-
Service charges		314 768	10 718	3.4%	10 718	3.4%	41 675	16.7%	(74.3%)

Other revenue	7 744	31 619	408.3%	31 619	408.3%	179 084	264.2%	(82.3%)
Transfers and Subsidies - Operational	1 239 471	(305 626)	(24.7%)	(305 626)	(24.7%)	643 543	48.8%	(147.5%)
Transfers and Subsidies - Capital	674 705	(44 140)	(6.5%)	(44 140)	(6.5%)	(1)	-	2 982 313.6%
Interest	36 963	(432)	(1.2%)	(432)	(1.2%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 803 647)	(480 445)	26.6%	(480 445)	26.6%	(647 267)	42.8%	(25.8%)
Suppliers and employees	(1 786 104)	(480 445)	26.9%	(480 445)	26.9%	(647 267)	42.8%	(25.8%)
Finance charges	(649)	-	-	-	-	-	-	-
Transfers and grants	(16 895)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	470 004	(788 306)	(167.7%)	(788 306)	(167.7%)	217 034	34.5%	(463.2%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(603 106)	278 693	(46.2%)	278 693	(46.2%)	-	-	(100.0%)
Capital assets	(603 106)	278 693	(46.2%)	278 693	(46.2%)	-	-	(100.0%)
Net Cash from(used) Investing Activities	(603 106)	278 693	(46.2%)	278 693	(46.2%)	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(133 102)	(509 613)	382.9%	(509 613)	382.9%	217 034	148.3%	(334.8%)
Cash/cash equivalents at the year begin:	227 978	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	94 876	(509 613)	(537.1%)	(509 613)	(537.1%)	217 034	40.2%	(334.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	78 371	5.2%	55 590	3.7%	58 001	3.9%	1 302 482	87.2%	1 494 444	57.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 448	2.7%	15 739	2.6%	15 611	2.5%	567 229	92.2%	615 027	23.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	16.9%	30	8.9%	30	8.9%	218	65.2%	334	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	251 783	100.0%	251 783	9.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33 580	15.0%	37 877	16.9%	36 396	16.3%	116 037	51.8%	223 890	8.7%	-	-	-	-
Total By Income Source	128 456	5.0%	109 236	4.2%	110 038	4.3%	2 237 749	86.6%	2 585 478	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	42 070	25.6%	24 817	15.1%	19 563	11.9%	77 847	47.4%	164 297	6.4%	-	-	-	-
Commercial	14 013	5.3%	12 558	4.7%	13 800	5.2%	225 031	84.8%	265 402	10.3%	-	-	-	-
Households	53 824	3.3%	54 749	3.3%	59 262	3.6%	1 477 682	89.8%	1 645 517	63.6%	-	-	-	-
Other	18 549	3.6%	17 112	3.4%	17 413	3.4%	457 189	89.6%	510 262	19.7%	-	-	-	-
Total By Customer Group	128 456	5.0%	109 236	4.2%	110 038	4.3%	2 237 749	86.6%	2 585 478	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 273	99.0%	-	-	4	.1%	29	.9%	3 307	6%
Bulk Water	-	-	21	-	57	-	288 733	100.0%	288 812	51.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 442	4.1%	15 641	5.2%	(11 618)	(3.8%)	286 926	94.6%	303 392	54.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 092	(24.2%)	2 926	(7.8%)	(870)	2.3%	(48 680)	129.7%	(37 533)	(6.7%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24 807	4.4%	18 589	3.3%	(12 426)	(2.2%)	527 009	94.4%	557 978	100.0%

Contact Details

Municipal Manager	Dr Bhekisiza Mthembu	043 701 4137
Chief Financial Officer	Mr Noedile Zengethwa	043 701 5203

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	355 677	99 840	28.1%	99 840	28.1%	107 768	31.2%	(7.4%)
Exchange Revenue								
Service charges - Electricity	186 599	35 201	18.9%	35 201	18.9%	33 852	19.1%	4.0%
Service charges - Water	19 030	5 168	27.2%	5 168	27.2%	4 419	24.6%	16.9%
Service charges - Waste Water Management	9 463	2 036	21.5%	2 036	21.5%	2 175	24.4%	(6.4%)
Service charges - Waste Management	15 636	3 249	20.8%	3 249	20.8%	3 526	23.9%	(7.9%)
Sale of Goods and Rendering of Services	675	116	17.1%	116	17.1%	84	13.2%	37.2%
Agency services	955	229	23.9%	229	23.9%	245	27.2%	(6.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 082	3 286	32.6%	3 286	32.6%	1 116	11.7%	194.5%
Interest earned from Current and Non Current Assets	3 651	751	20.6%	751	20.6%	1 096	108.9%	(31.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	144	20	14.0%	20	14.0%	20	15.0%	(1.1%)
Rental from Fixed Assets	646	153	23.6%	153	23.6%	169	27.8%	(9.8%)
Licence and permits	300	-	-	-	-	0	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 248	240	7.4%	240	7.4%	79	2.6%	205.3%
Non-Exchange Revenue								
Property rates	21 602	15 936	73.8%	15 936	73.8%	26 459	93.4%	(39.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	354	61	17.2%	61	17.2%	130	38.9%	(53.0%)
Licences or permits	576	53	9.3%	53	9.3%	60	11.0%	(10.9%)
Transfer and subsidies - Operational	80 716	33 342	41.3%	33 342	41.3%	32 368	39.6%	3.0%
Interest	2 000	-	-	-	-	1 969	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	417 578	52 024	12.5%	52 024	12.5%	32 996	8.8%	57.7%
Employee related costs	111 716	25 374	22.7%	25 374	22.7%	22 681	21.5%	11.9%
Remuneration of councillors	5 444	1 269	23.3%	1 269	23.3%	1 186	22.9%	7.0%
Bulk purchases - electricity	130 827	16 776	12.8%	16 776	12.8%	-	-	(100.0%)
Inventory consumed	12 472	1 419	11.4%	1 419	11.4%	883	9.4%	60.7%
Debt impairment	24 303	-	-	-	-	-	-	-
Depreciation and amortisation	61 602	-	-	-	-	-	-	-
Interest	16 157	2 388	14.8%	2 388	14.8%	-	-	(100.0%)
Contracted services	13 996	2 728	19.5%	2 728	19.5%	3 367	29.7%	(19.0%)
Transfers and subsidies	1 186	6	.5%	6	.5%	-	-	(100.0%)
Irrecoverable debts written off	13 858	-	-	-	-	-	-	-
Operational costs	26 017	2 064	7.9%	2 064	7.9%	4 878	17.5%	(57.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 901)	47 816	-	47 816	-	74 772	-	-
Transfers and subsidies - capital (monetary allocations)	64 731	6 023	9.3%	6 023	9.3%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 830	53 839		53 839		74 772		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 830	53 839		53 839		74 772		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 830	53 839		53 839		74 772		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 830	53 839		53 839		74 772		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	58 792	11 620	19.8%	11 620	19.8%	3 981	7.8%	191.9%
National Government	56 288	11 510	20.4%	11 510	20.4%	3 955	8.1%	191.0%
Provincial Government	-	85	-	85	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 288	11 595	20.6%	11 595	20.6%	3 955	8.1%	193.2%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 504	25	1.0%	25	1.0%	26	.9%	(2.9%)
Capital Expenditure Functional	58 792	11 620	19.8%	11 620	19.8%	3 981	7.8%	191.9%
Municipal governance and administration	952	25	2.6%	25	2.6%	-	-	(100.0%)
Executive and Council	17	-	-	-	-	-	-	-
Finance and administration	934	25	2.7%	25	2.7%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3 581	404	11.3%	404	11.3%	26	3.5%	1 474.9%
Community and Social Services	40	85	211.9%	85	211.9%	-	-	(100.0%)
Sport And Recreation	3 391	319	9.4%	319	9.4%	-	-	(100.0%)
Public Safety	149	-	-	-	-	26	15.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 835	3 277	67.8%	3 277	67.8%	2 914	29.0%	12.5%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	4 835	3 277	67.8%	3 277	67.8%	2 914	29.0%	12.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	49 424	7 914	16.0%	7 914	16.0%	1 041	2.6%	660.4%
Energy sources	20 987	5 174	24.7%	5 174	24.7%	492	2.0%	952.0%
Water Management	22 743	2 179	9.6%	2 179	9.6%	113	1.8%	1 826.3%
Waste Water Management	5 557	562	10.1%	562	10.1%	136	2.0%	311.6%
Waste Management	137	-	-	-	-	299	15.8%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments								
	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	442 265	93 883	21.2%	93 883	21.2%	77 696	19.2%	20.8%
Property rates	20 521	2 040	9.9%	2 040	9.9%	2 173	12.2%	(6.1%)
Service charges	230 484	35 344	15.3%	35 344	15.3%	31 472	14.8%	12.3%

Other revenue	42 161	7 358	17.5%	7 358	17.5%	7 564	18.0%	(2.7%)
Transfers and Subsidies - Operational	80 716	30 940	38.3%	30 940	38.3%	29 987	40.6%	3.2%
Transfers and Subsidies - Capital	64 731	18 202	28.1%	18 202	28.1%	6 500	11.6%	180.0%
Interest	3 651	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(378 030)	(9 272)	2.5%	(9 272)	2.5%	(4 910)	1.5%	88.9%
Suppliers and employees	(362 087)	(9 272)	2.6%	(9 272)	2.6%	(4 910)	1.5%	88.9%
Finance charges	(14 757)	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Transfers and grants	(1 186)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 235	84 611	131.7%	84 611	131.7%	72 786	84.0%	16.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(67 611)	(16 581)	24.5%	(16 581)	24.5%	(5 989)	9.3%	176.9%
Capital assets	(67 611)	(16 581)	24.5%	(16 581)	24.5%	(5 989)	9.3%	176.9%
Net Cash from/(used) Investing Activities	(67 611)	(16 581)	24.5%	(16 581)	24.5%	(5 989)	9.3%	176.9%
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	(3 376)	68 030	(2 015.1%)	68 030	(2 015.1%)	66 797	313.3%	1.8%
Cash/cash equivalents at the year begin:	16 624	39 009	234.7%	39 009	234.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	13 248	107 048	808.0%	107 048	808.0%	106 680	281.1%	.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 543	9.4%	1 435	3.0%	16	-	42 257	87.6%	48 252	21.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 509	30.8%	2 294	4.3%	33	.1%	34 715	64.8%	53 551	23.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 225	24.5%	0	-	0	-	34 644	75.5%	45 870	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 646	7.6%	579	2.7%	4	-	19 357	89.7%	21 587	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 627	8.2%	913	2.9%	7	-	28 306	88.9%	31 853	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	3.2%	2	1.3%	0	-	172	95.5%	180	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	458	1.4%	94	.3%	7	-	32 399	98.3%	32 958	14.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 909)	214.3%	37	(.6%)	2	-	6 845	(113.6%)	(6 025)	(2.6%)	-	-	-	-
Total By Income Source	24 106	10.6%	5 355	2.3%	69	-	198 696	87.1%	228 226	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 962	18.1%	430	1.6%	-	-	21 952	80.3%	27 344	12.0%	-	-	-	-
Commercial	3 512	27.9%	418	3.3%	10	.1%	8 666	68.7%	12 607	5.5%	-	-	-	-
Households	15 439	9.9%	3 816	2.4%	42	-	137 364	87.7%	156 662	68.6%	-	-	-	-
Other	193	.6%	691	2.2%	16	.1%	30 714	97.2%	31 614	13.9%	-	-	-	-
Total By Customer Group	24 106	10.6%	5 355	2.3%	69	-	198 696	87.1%	228 226	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(3 090)	100.0%	-	-	-	-	-	-	(3 090)	(34.5%)
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 509	45.8%	183	1.5%	-	-	6 347	52.7%	12 038	134.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	15	100.0%	15	2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 419	27.0%	183	2.0%	-	-	6 362	71.0%	8 963	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	10 953 569	3 064 923	28.0%	3 064 923	28.0%	2 921 539	28.8%	4.9%
Exchange Revenue								
Service charges - Electricity	3 197 096	886 134	27.7%	886 134	27.7%	804 473	28.4%	10.2%
Service charges - Water	1 000 901	218 597	21.8%	218 597	21.8%	211 741	23.2%	3.2%
Service charges - Waste Water Management	632 342	160 103	25.3%	160 103	25.3%	150 726	25.0%	6.2%
Service charges - Waste Management	561 494	118 313	21.1%	118 313	21.1%	119 067	22.2%	(.6%)
Sale of Goods and Rendering of Services	159 693	31 009	19.4%	31 009	19.4%	30 664	20.0%	1.1%
Agency services	29 389	8 651	29.4%	8 651	29.4%	12 687	45.0%	(31.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	231 858	99 429	42.9%	99 429	42.9%	91 137	41.0%	9.1%
Interest earned from Current and Non Current Assets	71 134	14 560	20.5%	14 560	20.5%	20 646	80.5%	(29.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	25 306	9 321	36.8%	9 321	36.8%	6 763	27.9%	37.8%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	92 056	9 162	10.0%	9 162	10.0%	11 360	12.9%	(19.3%)
Non-Exchange Revenue								
Property rates	2 328 401	661 317	28.4%	661 317	28.4%	656 519	28.9%	.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 108	2 127	21.0%	2 127	21.0%	3 661	37.8%	(41.9%)
Licences or permits	14 625	3 306	22.6%	3 306	22.6%	3 156	22.5%	4.8%
Transfer and subsidies - Operational	1 801 124	558 938	31.0%	558 938	31.0%	523 547	32.0%	6.8%
Interest	-	1 998	-	1 998	-	1 345	-	48.6%
Fuel Levy	798 042	266 014	33.3%	266 014	33.3%	259 044	33.3%	2.7%
Operational Revenue	-	15 943	-	15 943	-	14 705	-	8.4%
Gains on disposal of Assets	-	-	-	-	-	297	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	10 951 601	2 986 756	27.3%	2 986 756	27.3%	2 899 297	28.6%	3.0%
Employee related costs	2 932 056	708 833	24.2%	708 833	24.2%	649 523	22.1%	9.1%
Remuneration of councillors	81 578	17 743	21.7%	17 743	21.7%	16 710	21.5%	6.2%
Bulk purchases - electricity	3 193 457	980 458	30.7%	980 458	30.7%	953 018	33.6%	2.9%
Inventory consumed	289 608	73 872	25.5%	73 872	25.5%	58 134	20.8%	27.1%
Debt impairment	1 891 898	472 894	25.0%	472 894	25.0%	403 062	24.0%	17.3%
Depreciation and amortisation	595 663	394 807	66.3%	394 807	66.3%	490 782	86.5%	(19.6%)
Interest	6 551	1 950	29.8%	1 950	29.8%	2 560	28.6%	(23.9%)
Contracted services	1 165 425	135 730	11.6%	135 730	11.6%	95 179	10.0%	42.6%
Transfers and subsidies	117 729	32 242	27.4%	32 242	27.4%	28 853	20.2%	11.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	556 263	136 305	24.5%	136 305	24.5%	177 952	33.5%	(23.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	121 371	31 923	26.3%	31 923	26.3%	23 524	20.5%	35.7%
Surplus/(Deficit)	1 968	78 167	-	78 167	-	22 242	-	-
Transfers and subsidies - capital (monetary allocations)	808 900	20 283	2.5%	20 283	2.5%	66 741	8.5%	(69.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	810 868	98 450		98 450		88 982		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	810 868	98 450		98 450		88 982		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	810 868	98 450		98 450		88 982		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	16 522	-	16 522	-	18 498	-	(10.7%)
Surplus/(Deficit) for the year	810 868	114 972		114 972		107 481		

Part 2: Capital Revenue and Expenditure

	2023/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	1 159 709	118 910	10.3%	118 910	10.3%	92 808	7.5%	28.1%
National Government	808 685	71 831	8.9%	71 831	8.9%	68 532	8.7%	4.8%
Provincial Government	115	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	808 800	71 831	8.9%	71 831	8.9%	68 532	8.7%	4.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	350 908	47 079	13.4%	47 079	13.4%	24 275	5.5%	93.9%
Capital Expenditure Functional	1 159 709	118 910	10.3%	118 910	10.3%	92 808	7.5%	28.1%
Municipal governance and administration	91 138	11 845	13.0%	11 845	13.0%	9 324	5.2%	27.0%
Executive and Council	6 250	13	2%	13	2%	-	-	(100.0%)
Finance and administration	84 888	11 832	13.9%	11 832	13.9%	9 324	5.5%	26.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	312 504	39 780	12.7%	39 780	12.7%	33 619	11.8%	18.3%
Community and Social Services	45 915	3 082	6.7%	3 082	6.7%	2 721	16.2%	13.3%
Sport And Recreation	36 582	795	2.2%	795	2.2%	2 319	9.9%	(65.7%)
Public Safety	41 700	4 389	10.5%	4 389	10.5%	-	-	(100.0%)
Housing	182 007	30 769	16.9%	30 769	16.9%	27 872	12.3%	10.4%
Health	6 300	745	11.8%	745	11.8%	707	10.1%	5.3%
Economic and Environmental Services	112 870	9 006	8.0%	9 006	8.0%	26 205	12.0%	(65.6%)
Planning and Development	38 562	3 961	10.3%	3 961	10.3%	6 252	9.4%	(36.6%)
Road Transport	74 309	5 044	6.8%	5 044	6.8%	19 952	13.1%	(74.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	583 729	57 155	9.8%	57 155	9.8%	18 710	3.7%	205.5%
Energy sources	186 195	23 669	12.7%	23 669	12.7%	13 899	8.8%	70.3%
Water Management	161 031	18 599	11.5%	18 599	11.5%	2 183	1.3%	751.8%
Waste Water Management	133 909	10 591	7.9%	10 591	7.9%	2 578	2.3%	310.8%
Waste Management	102 594	4 297	4.2%	4 297	4.2%	49	.1%	8 608.1%
Other	59 467	1 124	1.9%	1 124	1.9%	4 950	11.5%	(77.3%)

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		9 918 175	3 933 823	39.7%	3 933 823	39.7%	3 970 279	44.1% (5.9%)	
Property rates		1 769 585	472 797	26.7%	472 797	26.7%	404 939	22.8% 16.8%	
Service charges		4 097 793	1 058 777	25.8%	1 058 777	25.8%	936 981	24.5% 13.0%	

Other revenue	1 243 438	1 550 976	124.7%	1 550 976	124.7%	1 790 500	203.5%	(13.4%)
Transfers and Subsidies - Operational	1 741 520	636 034	36.5%	636 034	36.5%	520 807	33.6%	22.1%
Transfers and Subsidies - Capital	808 685	188 954	23.4%	188 954	23.4%	287 154	36.4%	(34.2%)
Interest	257 153	26 285	10.2%	26 285	10.2%	29 897	15.9%	(12.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(8 702 448)	(2 533 186)	29.1%	(2 533 186)	29.1%	(2 158 995)	28.1%	17.3%
Suppliers and employees	(8 609 507)	(2 502 501)	29.1%	(2 502 501)	29.1%	(2 129 806)	28.3%	17.5%
Finance charges	(6 651)	(3 878)	59.2%	(3 878)	59.2%	(5 102)	36.7%	(24.0%)
Transfers and grants	(86 389)	(26 807)	31.0%	(26 807)	31.0%	(24 087)	16.9%	11.3%
Net Cash from/(used) Operating Activities	1 215 726	1 400 637	115.2%	1 400 637	115.2%	1 811 284	136.7%	(22.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	308	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	308	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 159 709)	(118 910)	10.3%	(118 910)	10.3%	(92 808)	7.5%	28.1%
Capital assets	(1 159 709)	(118 910)	10.3%	(118 910)	10.3%	(92 808)	7.5%	28.1%
Net Cash from/(used) Investing Activities	(1 159 709)	(118 910)	10.3%	(118 910)	10.3%	(92 499)	7.5%	28.6%
Cash Flow from Financing Activities								
Receipts	3 340	1 559	46.7%	1 559	46.7%	(3 429)	(104.7%)	(145.5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 340	1 559	46.7%	1 559	46.7%	(3 429)	(104.7%)	(145.5%)
Payments	(25 086)	(15 318)	61.1%	(15 318)	61.1%	(14 094)	48.9%	8.7%
Repayment of borrowing	(25 086)	(15 318)	61.1%	(15 318)	61.1%	(14 094)	48.9%	8.7%
Net Cash from/(used) Financing Activities	(21 746)	(13 759)	63.3%	(13 759)	63.3%	(17 523)	68.6%	(21.5%)
Net Increase/(Decrease) in cash held	34 272	1 267 969	3 699.7%	1 267 969	3 699.7%	1 701 262	2 486.0%	(25.5%)
Cash/cash equivalents at the year begin:	856 795	729 682	85.2%	729 682	85.2%	708 289	96.4%	3.0%
Cash/cash equivalents at the year end:	891 066	1 998 997	224.3%	1 998 997	224.3%	2 422 184	301.5%	(17.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	123 069	4.9%	85 624	3.4%	62 053	2.5%	2 243 031	89.2%	2 513 777	27.0%	71 954	2.9%	59 373	2.4%
Trade and Other Receivables from Exchange Transactions - Electricity	315 204	23.1%	109 633	8.0%	71 669	5.2%	869 300	63.6%	1 365 807	14.7%	24 915	1.8%	172 659	12.6%
Receivables from Non-exchange Transactions - Property Rates	231 642	11.8%	78 295	4.0%	63 497	3.2%	1 581 921	80.9%	1 955 355	21.0%	9 610	.5%	155 057	7.9%
Receivables from Exchange Transactions - Waste Water Management	67 449	8.4%	35 338	4.4%	27 932	3.5%	668 700	83.6%	799 419	8.6%	77 343	9.7%	40 267	5.0%
Receivables from Exchange Transactions - Waste Management	44 327	4.4%	29 962	3.0%	28 614	2.8%	905 210	89.8%	1 008 113	10.8%	79 149	7.9%	35 756	3.5%
Receivables from Exchange Transactions - Property Rental Debtors	263	2.1%	260	2.1%	257	2.1%	11 708	93.8%	12 487	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	36 163	2.8%	35 276	2.7%	35 899	2.7%	1 204 628	91.8%	1 311 966	14.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	6 793	-	-	-
Other	13 336	3.9%	9 300	2.7%	15 530	4.6%	301 993	88.8%	340 159	3.7%	66 901	19.7%	9 781	2.9%
Total By Income Source	831 453	8.9%	383 688	4.1%	305 451	3.3%	7 786 491	83.7%	9 307 083	100.0%	336 665	3.6%	472 894	5.1%
Debtors Age Analysis By Customer Group														
Organs of State	84 970	46.3%	20 202	11.0%	13 357	7.3%	65 018	35.4%	183 547	2.0%	-	-	-	-
Commercial	323 608	18.7%	98 381	5.7%	69 445	4.0%	1 237 819	71.6%	1 729 252	18.6%	-	-	-	-
Households	422 875	5.7%	265 104	3.6%	222 650	3.0%	6 483 655	87.7%	7 394 284	79.4%	336 665	4.6%	472 894	6.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	831 453	8.9%	383 688	4.1%	305 451	3.3%	7 786 491	83.7%	9 307 083	100.0%	336 665	3.6%	472 894	5.1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	310 409	100.0%	-	-	-	-	-	-	310 409	23.9%
Bulk Water	31 922	100.0%	-	-	-	-	-	-	31 922	2.5%
PAYE deductions	39 472	100.0%	-	-	-	-	-	-	39 472	3.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	39 485	100.0%	-	-	-	-	-	-	39 485	3.0%
Loan repayments	19 196	100.0%	-	-	-	-	-	-	19 196	1.5%
Trade Creditors	260 357	100.0%	-	-	-	-	-	-	260 357	20.0%
Auditor-General	2 192	100.0%	-	-	-	-	-	-	2 192	.2%
Other	596 730	100.0%	-	-	-	-	-	-	596 730	45.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 299 763	100.0%	-	-	-	-	-	-	1 299 763	100.0%

Contact Details

Municipal Manager	Mr Mxolisi Yawa	043 705 1901
Chief Financial Officer	Mr Vincent Pillay	043 705 1887

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 807 055	514 158	28.5%	514 158	28.5%	467 881	27.2%	9.9%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	445 432	97 433	21.9%	97 433	21.9%	86 533	22.1%	12.6%
Service charges - Waste Water Management	113 880	18 909	16.6%	18 909	16.6%	10 116	9.3%	86.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	965	156	16.2%	156	16.2%	136	20.3%	14.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	157 089	28 367	18.1%	28 367	18.1%	32 418	22.7%	(12.5%)
Interest earned from Current and Non Current Assets	47 507	3 239	6.8%	3 239	6.8%	4 527	9.9%	(28.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	377	-	377	-	-	-	(100.0%)
Licence and permits	371	92	24.9%	92	24.9%	23	7.3%	297.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	186 033	15 133	8.1%	15 133	8.1%	18 655	10.4%	(18.9%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	852 187	350 089	41.1%	350 089	41.1%	315 473	37.2%	11.0%
Interest	-	-	-	-	-	(0)	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 482	362	10.4%	362	10.4%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 425 521	271 225	19.0%	271 225	19.0%	276 418	20.2%	(1.9%)
Employee related costs	482 458	115 784	24.0%	115 784	24.0%	107 579	23.8%	7.6%
Remuneration of councillors	15 173	3 354	22.1%	3 354	22.1%	3 380	24.4%	(.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	57 150	10 973	19.2%	10 973	19.2%	7 486	12.2%	46.6%
Debt impairment	110 440	18 407	16.7%	18 407	16.7%	-	-	(100.0%)
Depreciation and amortisation	180 720	42 178	23.3%	42 178	23.3%	46 267	23.5%	(8.8%)
Interest	500	84	16.7%	84	16.7%	70	13.9%	20.1%
Contracted services	351 328	35 120	10.0%	35 120	10.0%	57 491	18.5%	(38.9%)
Transfers and subsidies	65 876	11 662	17.7%	11 662	17.7%	16 364	25.1%	(28.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	161 875	33 663	20.8%	33 663	20.8%	37 782	26.2%	(10.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	381 534	242 934	-	242 934	-	191 463	-	-
Transfers and subsidies - capital (monetary allocations)	382 451	100 308	26.2%	100 308	26.2%	144 952	32.3%	(30.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	763 986	343 242		343 242		336 415		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	763 986	343 242		343 242		336 415		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	763 986	343 242		343 242		336 415		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	763 986	343 242		343 242		336 415		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		388 451	100 696	25.9%	100 696	25.9%	149 610	30.0%	(32.7%)
National Government		382 451	100 696	26.3%	100 696	26.3%	146 614	32.7%	(31.3%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		382 451	100 696	26.3%	100 696	26.3%	146 614	32.7%	(31.3%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		6 000	-	-	-	-	2 996	5.9%	(100.0%)
Capital Expenditure Functional		367 951	100 696	27.4%	100 696	27.4%	149 610	30.0%	(32.7%)
Municipal governance and administration		3 000	-	-	-	-	232	.7%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		3 000	-	-	-	-	232	.7%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		362 951	100 696	27.7%	100 696	27.7%	146 614	32.7%	(31.3%)
Planning and Development		362 951	100 696	27.7%	100 696	27.7%	146 614	32.7%	(31.3%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		2 000	-	-	-	-	2 764	16.0%	(100.0%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		2 000	-	-	-	-	2 764	16.0%	(100.0%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 782 128	611 477	34.3%	611 477	34.3%	555 087	30.5%	
Property rates		-	-	-	-	-	-	-	
Service charges		279 656	11 873	4.2%	11 873	4.2%	17 673	7.2%	

Other revenue	153 341	15 982	10.4%	15 982	10.4%	35 256	25.6%	(54.7%)
Transfers and Subsidies - Operational	826 865	336 633	40.7%	336 633	40.7%	316 697	37.3%	6.3%
Transfers and Subsidies - Capital	406 980	243 748	59.9%	243 748	59.9%	180 933	40.4%	34.7%
Interest	115 286	3 239	2.8%	3 239	2.8%	4 527	3.3%	(28.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 223 731)	(232 275)	19.0%	(232 275)	19.0%	(269 796)	23.6%	(13.9%)
Suppliers and employees	(1 157 355)	(220 529)	19.1%	(220 529)	19.1%	(261 230)	24.3%	(15.6%)
Finance charges	(500)	(84)	16.7%	(84)	16.7%	(70)	13.9%	20.1%
Transfers and grants	(65 876)	(11 662)	17.7%	(11 662)	17.7%	(8 496)	13.0%	37.3%
Net Cash from(used) Operating Activities	558 396	379 202	67.9%	379 202	67.9%	285 292	42.1%	32.9%
Cash Flow from Investing Activities								
Receipts	3 482	362	10.4%	362	10.4%	-	-	(100.0%)
Proceeds on disposal of PPE	3 482	362	10.4%	362	10.4%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(423 144)	(100 696)	23.8%	(100 696)	23.8%	(149 610)	30.0%	(32.7%)
Capital assets	(423 144)	(100 696)	23.8%	(100 696)	23.8%	(149 610)	30.0%	(32.7%)
Net Cash from(used) Investing Activities	(419 661)	(100 334)	23.9%	(100 334)	23.9%	(149 610)	30.2%	(32.9%)
Cash Flow from Financing Activities								
Receipts	129	63	48.4%	63	48.4%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	129	63	48.4%	63	48.4%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	129	63	48.4%	63	48.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	138 864	278 931	200.9%	278 931	200.9%	135 681	74.8%	105.6%
Cash/cash equivalents at the year begin:	110 222	18 035	16.4%	18 035	16.4%	20 442	12.0%	(11.8%)
Cash/cash equivalents at the year end:	249 086	296 941	119.2%	296 941	119.2%	156 124	44.4%	90.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	52 442	3.8%	104 814	7.6%	181 406	13.1%	1 041 905	75.5%	1 380 567	84.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 755	3.1%	10 419	4.2%	35 428	14.1%	197 138	78.6%	250 740	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	60 197	3.7%	115 232	7.1%	216 834	13.3%	1 239 044	76.0%	1 631 307	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 799	3.3%	15 211	13.0%	21 674	18.6%	75 937	65.1%	116 621	7.1%	-	-	-	-
Commercial	9 031	4.8%	18 653	9.8%	32 579	17.2%	129 343	68.2%	189 606	11.6%	-	-	-	-
Households	47 367	3.6%	81 368	6.1%	162 581	12.3%	1 033 764	78.0%	1 325 080	81.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	60 197	3.7%	115 232	7.1%	216 834	13.3%	1 239 044	76.0%	1 631 307	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	8 206	73.4%	1 979	17.7%	-	-	996	8.9%	11 181	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 206	73.4%	1 979	17.7%	-	-	996	8.9%	11 181	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	619 287	212 247	34.3%	212 247	34.3%	199 819	35.2%	6.2%
Exchange Revenue								
Service charges - Electricity	148 720	35 733	24.0%	35 733	24.0%	34 530	24.3%	3.5%
Service charges - Water	59 021	13 419	22.7%	13 419	22.7%	2 175	3.9%	517.0%
Service charges - Waste Water Management	74 283	28 438	38.3%	28 438	38.3%	28 145	39.6%	1.0%
Service charges - Waste Management	43 501	14 073	32.4%	14 073	32.4%	13 904	33.4%	1.2%
Sale of Goods and Rendering of Services	2 252	187	8.3%	187	8.3%	440	20.4%	(57.5%)
Agency services	6 109	594	9.7%	594	9.7%	978	16.7%	(39.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 843	5 923	42.8%	5 923	42.8%	4 870	36.8%	21.6%
Interest earned from Current and Non Current Assets	1 251	396	31.7%	396	31.7%	368	30.8%	7.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 224	837	37.6%	837	37.6%	608	28.6%	37.7%
Licence and permits	1 009	406	40.3%	406	40.3%	298	30.9%	36.1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	8 844	268	3.0%	268	3.0%	2 877	34.0%	(90.7%)
Non-Exchange Revenue								
Property rates	54 142	56 282	104.0%	56 282	104.0%	55 479	107.2%	1.4%
Surcharges and Taxes	4 346	248	5.7%	248	5.7%	1 574	37.9%	(84.3%)
Fines, penalties and forfeits	4 129	615	14.9%	615	14.9%	76	81.4%	707.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	192 830	53 937	28.0%	53 937	28.0%	54 862	33.6%	(1.7%)
Interest	2 784	892	32.0%	892	32.0%	748	28.1%	19.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	(2 112)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	643 557	156 861	24.4%	156 861	24.4%	143 673	26.3%	9.2%
Employee related costs	215 976	48 480	22.4%	48 480	22.4%	48 693	25.4%	(.4%)
Remuneration of councillors	10 727	2 464	23.0%	2 464	23.0%	2 364	23.1%	4.2%
Bulk purchases - electricity	143 076	48 768	34.1%	48 768	34.1%	39 470	32.9%	23.6%
Inventory consumed	5 987	517	8.6%	517	8.6%	681	14.3%	(24.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	68 313	13 450	19.7%	13 450	19.7%	19 825	30.4%	(32.2%)
Interest	10 572	13 717	129.8%	13 717	129.8%	14 553	-	(5.7%)
Contracted services	46 119	5 876	12.7%	5 876	12.7%	11 146	45.6%	(47.3%)
Transfers and subsidies	150	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	142 638	23 589	16.5%	23 589	16.5%	6 941	6.0%	239.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 270)	55 386	-	55 386	-	56 146	-	-
Transfers and subsidies - capital (monetary allocations)	99 214	5 377	5.4%	5 377	5.4%	12 377	23.5%	(56.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 944	60 763		60 763		68 523		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 944	60 763		60 763		68 523		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 944	60 763		60 763		68 523		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 944	60 763		60 763		68 523		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		112 867	38 597	34.2%	38 597	34.2%	7 836	10.6%	392.6%	
National Government		73 236	35 596	48.6%	35 596	48.6%	7 824	18.0%	355.0%	
Provincial Government		39 631	794	2.0%	794	2.0%	155	.6%	411.6%	
District Municipality		-	446	-	446	-	-	-	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		112 867	36 835	32.6%	36 835	32.6%	7 979	11.2%	361.6%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		-	1 762	-	1 762	-	(143)	(5.3%)	(1 328.3%)	
Capital Expenditure Functional		112 867	37 003	32.8%	37 003	32.8%	27 760	37.4%	33.3%	
Municipal governance and administration		630	1 003	159.1%	1 003	159.1%	20 290	2 444.5%	(95.1%)	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		630	1 003	159.1%	1 003	159.1%	20 290	2 444.5%	(95.1%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		34 985	3 535	10.1%	3 535	10.1%	-	-	(100.0%)	
Community and Social Services		-	3 297	-	3 297	-	-	-	(100.0%)	
Sport And Recreation		10 000	-	-	-	-	-	-	-	
Public Safety		-	238	-	238	-	-	-	(100.0%)	
Housing		24 985	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		38 175	7 463	19.5%	7 463	19.5%	593	1.9%	1 158.6%	
Planning and Development		27 775	5 940	21.4%	5 940	21.4%	593	2.1%	901.8%	
Road Transport		10 400	1 523	14.6%	1 523	14.6%	-	-	(100.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		39 076	25 002	64.0%	25 002	64.0%	6 878	16.4%	263.5%	
Energy sources		-	710	-	710	-	-	-	(100.0%)	
Water Management		68	17 659	25 968.9%	17 659	25 968.9%	1 627	8.1%	985.3%	
Waste Water Management		39 008	9 206	23.6%	9 206	23.6%	5 251	25.2%	75.3%	
Waste Management		-	(2 573)	-	(2 573)	-	-	-	(100.0%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		711 409	158 450	22.3%	158 450	22.3%	157 616	15.2%	
Property rates		57 539	21 532	37.4%	21 532	37.4%	16 122	29.3%	
Service charges		363 076	10 333	2.8%	10 333	2.8%	15 734	4.8%	

Other revenue	30 453	42 504	139.6%	42 504	139.6%	7 935	1.7%	435.7%
Transfers and Subsidies - Operational	159 876	55 533	34.7%	55 533	34.7%	108 387	82.1%	(48.8%)
Transfers and Subsidies - Capital	99 214	27 362	27.6%	27 362	27.6%	9 401	17.8%	191.1%
Interest	1 251	1 186	94.8%	1 186	94.8%	36	2.5%	3 177.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(567 587)	(99 169)	17.5%	(99 169)	17.5%	(90 427)	13.7%	9.7%
Suppliers and employees	(567 587)	(99 169)	17.5%	(99 169)	17.5%	(90 427)	13.7%	9.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	143 823	59 282	41.2%	59 282	41.2%	67 189	17.8%	(11.8%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(112 867)	5 292	(4.7%)	5 292	(4.7%)	1 126	(1.5%)	369.8%
Capital assets	(112 867)	5 292	(4.7%)	5 292	(4.7%)	1 126	(1.5%)	369.8%
Net Cash from(used) Investing Activities	(112 867)	5 292	(4.7%)	5 292	(4.7%)	1 126	(1.5%)	369.8%
Cash Flow from Financing Activities								
Receipts	(1 188)	1 927	(162.2%)	1 927	(162.2%)	1 000	-	92.7%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 188)	1 927	(162.2%)	1 927	(162.2%)	1 000	-	92.7%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(1 188)	1 927	(162.2%)	1 927	(162.2%)	1 000	-	92.7%
Net Increase/(Decrease) in cash held	29 767	66 501	223.4%	66 501	223.4%	69 315	22.9%	(4.1%)
Cash/cash equivalents at the year begin:	1 079	1 184	109.7%	1 184	109.7%	1 079	108.3%	9.7%
Cash/cash equivalents at the year end:	30 846	67 684	219.4%	67 684	219.4%	70 394	23.2%	(3.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 029	3.8%	4 259	3.2%	4 166	3.2%	118 738	89.8%	132 192	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 100	41.6%	1 195	7.0%	782	4.6%	7 975	46.8%	17 051	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 785	30.6%	13 562	15.5%	1 062	1.2%	46 247	52.8%	87 655	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 293	12.8%	6 430	4.5%	4 290	3.0%	114 220	79.7%	143 234	28.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 514	7.4%	3 807	3.3%	2 748	2.4%	100 471	87.0%	115 541	23.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	128	2.2%	296	5.0%	122	2.0%	5 409	90.8%	5 955	1.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	65 850	13.1%	29 550	5.9%	13 170	2.6%	393 059	78.4%	501 628	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	21 915	37.6%	9 259	15.9%	1 063	1.8%	26 114	44.8%	58 351	11.6%	-	-	-	-
Households	43 934	9.9%	20 291	4.6%	12 107	2.7%	366 946	82.8%	443 278	88.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	65 850	13.1%	29 550	5.9%	13 170	2.6%	393 059	78.4%	501 628	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 979	4.0%	22 098	5.0%	26 383	5.9%	379 650	85.1%	446 110	90.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 502	907.2%	(1 298)	(470.5%)	(4 741)	(1 718.6%)	3 812	1 381.9%	276	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 536	17.8%	(450)	(3.2%)	(450)	(3.2%)	12 600	88.5%	14 236	2.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 418	10.6%	1 610	5.0%	(1 421)	(4.4%)	28 646	88.8%	32 254	6.5%
Auditor-General	-	-	478	100.0%	-	-	-	-	478	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	26 436	5.4%	22 439	4.5%	19 772	4.0%	424 708	86.1%	493 354	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR. A.B. XUMA (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	253 534	94 231	37.2%	94 231	37.2%	112 553	46.0%	(16.3%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 193	322	27.0%	322	27.0%	309	31.4%	4.2%
Sale of Goods and Rendering of Services	843	291	34.5%	291	34.5%	203	28.2%	43.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	353	103	29.2%	103	29.2%	(1 428)	(422.5%)	(107.2%)
Interest earned from Current and Non Current Assets	3 278	636	19.4%	636	19.4%	1 257	20.3%	(49.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	406	111	27.2%	111	27.2%	51	10.1%	115.7%
Licence and permits	3 773	733	19.4%	733	19.4%	817	28.7%	(10.3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	799	48	6.0%	48	6.0%	172	64.9%	(72.1%)
Non-Exchange Revenue								
Property rates	8 244	8 865	107.5%	8 865	107.5%	15 187	192.3%	(41.6%)
Surcharges and Taxes	31 024	-	-	-	-	6 159	30.6%	(100.0%)
Fines, penalties and forfeits	212	70	32.9%	70	32.9%	43	58.5%	62.6%
Licences or permits	91	40	43.7%	40	43.7%	-	-	(100.0%)
Transfer and subsidies - Operational	201 632	82 639	41.0%	82 639	41.0%	88 693	43.7%	(6.8%)
Interest	1 687	375	22.2%	375	22.2%	1 868	115.6%	(79.9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	(557)	-	(100.0%)
Other Gains	-	-	-	-	-	(219)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	269 517	57 385	21.3%	57 385	21.3%	58 321	22.2%	(1.6%)
Employee related costs	117 462	28 889	24.6%	28 889	24.6%	27 218	24.7%	6.1%
Remuneration of councillors	20 648	4 076	19.7%	4 076	19.7%	4 176	21.4%	(2.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	3 975	382	9.6%	382	9.6%	255	5.0%	50.0%
Debt impairment (4 281)	-	-	-	-	-	-	-	-
Depreciation and amortisation	46 931	-	-	-	-	(1 200)	(3.0%)	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	36 325	12 370	34.1%	12 370	34.1%	8 889	30.4%	39.2%
Transfers and subsidies	4 109	788	19.2%	788	19.2%	-	-	(100.0%)
Irrecoverable debts written off	4 514	216	4.8%	216	4.8%	5 829	129.5%	(96.3%)
Operational costs	39 835	10 664	26.8%	10 664	26.8%	13 711	28.2%	(22.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	(557)	-	(100.0%)
Surplus/(Deficit)	(15 983)	36 846	-	36 846	-	54 232	-	-
Transfers and subsidies - capital (monetary allocations)	122 974	51 239	41.7%	51 239	41.7%	13 507	7.9%	279.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	197	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	106 991	88 086		88 086		67 935		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 991	88 086		88 086		67 935		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 991	88 086		88 086		67 935		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 991	88 086		88 086		67 935		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		126 403	41 931	33.2%	41 931	33.2%	(64 739)	(34.0%)	(164.8%)
National Government		106 934	39 763	37.2%	39 763	37.2%	(103 602)	(75.6%)	(138.4%)
Provincial Government		-	(25 941)	-	(25 941)	-	(11 723)	(33.5%)	121.3%
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		106 934	13 821	12.9%	13 821	12.9%	(115 325)	(67.1%)	(112.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		19 470	28 109	144.4%	28 109	144.4%	50 586	274.1%	(44.4%)
Capital Expenditure Functional		126 403	41 931	33.2%	41 931	33.2%	(66 923)	(35.1%)	(162.7%)
Municipal governance and administration		19 470	16 463	84.6%	16 463	84.6%	13 237	383.3%	24.4%
Executive and Council		-	2 074	-	2 074	-	1 356	-	53.0%
Finance and administration		19 470	14 364	73.8%	14 364	73.8%	11 857	343.4%	21.1%
Internal audit		-	25	-	25	-	25	-	-
Community and Public Safety		34 203	4 090	12.0%	4 090	12.0%	1 232	3.3%	231.9%
Community and Social Services		-	823	-	823	-	823	-	-
Sport And Recreation		-	-	-	-	-	(348)	-	(100.0%)
Public Safety		-	757	-	757	-	757	-	-
Housing		34 203	2 510	7.3%	2 510	7.3%	-	-	(100.0%)
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		55 202	10 943	19.8%	10 943	19.8%	(63 413)	(56.9%)	(117.3%)
Planning and Development		-	(329)	-	(329)	-	5 722	38.1%	(105.8%)
Road Transport		55 202	11 272	20.4%	11 272	20.4%	(69 135)	(71.7%)	(116.3%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		17 529	10 435	59.5%	10 435	59.5%	(17 979)	(47.2%)	(158.0%)
Energy sources		17 529	10 582	60.4%	10 582	60.4%	(17 833)	(46.8%)	(159.3%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	(146)	-	(146)	-	(146)	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		397 153	250 514	63.1%	250 514	63.1%	141 907	34.0%	76.5%
Property rates		8 244	2 164	26.2%	2 164	26.2%	1 168	14.8%	85.3%
Service charges		960					776	48.2%	(100.0%)

Other revenue	63 999	124 974	195.3%	124 974	195.3%	11 873	49.0%	952.6%
Transfers and Subsidies - Operational	200 834	83 097	41.4%	83 097	41.4%	84 416	39.8%	(1.6%)
Transfers and Subsidies - Capital	122 974	40 266	32.7%	40 266	32.7%	44 174	25.7%	(8.8%)
Interest	143	14	9.5%	14	9.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(231 016)	(58 807)	25.5%	(58 807)	25.5%	(42 545)	18.8%	38.2%
Suppliers and employees	(231 016)	(58 807)	25.5%	(58 807)	25.5%	(42 545)	18.8%	38.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	166 137	191 707	115.4%	191 707	115.4%	99 361	51.9%	92.9%
Cash Flow from Investing Activities								
Receipts	632	48	7.6%	48	7.6%	172	164.0%	(72.1%)
Proceeds on disposal of PPE	632	48	7.6%	48	7.6%	172	164.0%	(72.1%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(145 364)	(52 856)	36.4%	(52 856)	36.4%	(31 614)	16.6%	67.2%
Capital assets	(145 364)	(52 856)	36.4%	(52 856)	36.4%	(31 614)	16.6%	67.2%
Net Cash from/(used) Investing Activities	(144 732)	(52 808)	36.5%	(52 808)	36.5%	(31 442)	16.5%	68.0%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21 405	138 899	648.9%	138 899	648.9%	67 920	6 918.9%	104.5%
Cash/cash equivalents at the year begin:	94 396	3 199	3.4%	3 199	3.4%	13 606	14.4%	(76.5%)
Cash/cash equivalents at the year end:	115 800	142 098	122.7%	142 098	122.7%	81 526	85.5%	74.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 059	20.1%	158	.4%	114	.3%	27 868	79.2%	35 198	85.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	291	5.2%	113	2.0%	102	1.8%	5 060	90.9%	5 566	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	3.5%	14	3.5%	14	3.5%	364	89.5%	406	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(123)	100.0%	(123)	(.3%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 365	17.9%	285	.7%	230	.6%	33 167	80.8%	41 047	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 152	21.2%	72	.5%	27	2%	11 591	78.1%	14 842	36.2%	-	-	-	-
Commercial	2 430	22.9%	100	.9%	92	9%	7 997	75.3%	10 620	25.9%	-	-	-	-
Households	1 782	11.4%	114	.7%	111	.7%	13 579	87.1%	15 585	38.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 365	17.9%	285	.7%	230	.6%	33 167	80.8%	41 047	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 721	85.0%	479	15.0%	-	-	-	-	3 200	86.5%
Auditor-General	-	-	498	100.0%	-	-	-	-	498	13.5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 721	73.6%	977	26.4%	-	-	-	-	3 697	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	466 931	115 293	24.7%	115 293	24.7%	113 050	25.3%	2.0%
Exchange Revenue								
Service charges - Electricity	54 033	10 719	19.8%	10 719	19.8%	9 675	32.6%	10.8%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	3	-	3	-	-	-	(100.0%)
Service charges - Waste Management	7 692	1 825	23.7%	1 825	23.7%	1 837	24.9%	(.7%)
Sale of Goods and Rendering of Services	1 946	231	11.9%	231	11.9%	471	25.3%	(50.9%)
Agency services	683	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 354	3 038	129.0%	3 038	129.0%	2 697	132.4%	12.7%
Interest earned from Current and Non Current Assets	6 574	2 655	40.4%	2 655	40.4%	2 132	37.7%	24.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 866	558	11.5%	558	11.5%	532	21.5%	4.9%
Licence and permits	3 765	347	9.2%	347	9.2%	384	13.8%	(9.6%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	141 164	489	.3%	489	.3%	638	.4%	(23.4%)
Non-Exchange Revenue								
Property rates	28 529	9 857	34.6%	9 857	34.6%	9 473	30.8%	4.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	509	17	3.3%	17	3.3%	3	.7%	512.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	209 299	85 554	40.9%	85 554	40.9%	85 207	40.4%	.4%
Interest	5 151	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	365	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	466 930	85 249	18.3%	85 249	18.3%	74 109	16.6%	15.0%
Employee related costs	177 056	39 272	22.2%	39 272	22.2%	34 701	21.0%	13.2%
Remuneration of councillors	14 549	3 458	23.8%	3 458	23.8%	3 362	21.3%	2.9%
Bulk purchases - electricity	37 675	10 209	27.1%	10 209	27.1%	11 175	34.5%	(8.6%)
Inventory consumed	1 164	-	-	-	-	75	4.7%	(100.0%)
Debt impairment	4 382	-	-	-	-	-	-	-
Depreciation and amortisation	50 915	9 233	18.1%	9 233	18.1%	-	-	(100.0%)
Interest	6 635	486	7.3%	486	7.3%	465	7.8%	4.5%
Contracted services	84 982	10 683	12.6%	10 683	12.6%	9 623	10.7%	11.0%
Transfers and subsidies	-	-	-	-	-	990	-	(100.0%)
Irrecoverable debts written off	16 330	591	3.6%	591	3.6%	-	-	(100.0%)
Operational costs	73 241	11 317	15.5%	11 317	15.5%	13 717	21.2%	(17.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	30 044	-	30 044	-	38 942	-	-
Transfers and subsidies - capital (monetary allocations)	51 148	14 737	28.8%	14 737	28.8%	11 380	20.3%	29.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 149	44 781		44 781		50 322		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	51 149	44 781		44 781		50 322		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 149	44 781		44 781		50 322		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 149	44 781		44 781		50 322		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		60 339	15 032	24.9%	15 032	24.9%	14 791	21.7%	1.6%
National Government		51 148	14 737	28.8%	14 737	28.8%	11 380	20.3%	29.5%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		51 148	14 737	28.8%	14 737	28.8%	11 380	20.3%	29.5%
Borrowing		-	-	-	-	-	1 784	-	(100.0%)
Internally generated funds		9 191	295	3.2%	295	3.2%	1 627	13.6%	(81.9%)
Capital Expenditure Functional		60 339	15 032	24.9%	15 032	24.9%	14 791	21.7%	1.6%
Municipal governance and administration		2 800	295	10.5%	295	10.5%	1 423	25.0%	(79.3%)
Executive and Council		1 500	-	-	-	-	-	-	-
Finance and administration		1 300	295	22.7%	295	22.7%	1 423	26.3%	(79.3%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		100	-	-	-	-	-	-	-
Community and Social Services		100	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		49 552	13 076	26.4%	13 076	26.4%	11 292	25.4%	15.8%
Planning and Development		750	-	-	-	-	-	-	-
Road Transport		48 802	13 076	26.8%	13 076	26.8%	11 292	26.2%	15.8%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		7 887	1 661	21.1%	1 661	21.1%	2 076	12.1%	(20.0%)
Energy sources		7 287	1 661	22.8%	1 661	22.8%	2 076	16.0%	(20.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		600	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		519 013	145 268	28.0%	145 268	28.0%	121 587	23.3%	
Property rates		24 693	9 059	36.7%	9 059	36.7%	1 815	6.1%	
Service charges		49 380	5 149	10.4%	5 149	10.4%	4 910	12.5%	

Other revenue	170 414	11 339	6.7%	11 339	6.7%	6 983	3.9%	62.4%
Transfers and Subsidies - Operational	209 299	91 335	43.6%	91 335	43.6%	86 006	40.7%	6.2%
Transfers and Subsidies - Capital	51 148	28 342	55.4%	28 342	55.4%	21 589	38.5%	31.3%
Interest	14 080	43	.3%	43	.3%	284	5.0%	(84.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(395 303)	(52 489)	13.3%	(52 489)	13.3%	(51 699)	13.8%	1.5%
Suppliers and employees	(388 667)	(52 489)	13.5%	(52 489)	13.5%	(51 699)	14.0%	1.5%
Finance charges	(6 635)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	123 710	92 779	75.0%	92 779	75.0%	69 889	47.6%	32.8%
Cash Flow from Investing Activities								
Receipts	365	-	-	-	-	-	-	-
Proceeds on disposal of PPE	365	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(60 339)	(19 361)	32.1%	(19 361)	32.1%	(19 278)	28.3%	.4%
Capital assets	(60 339)	(19 361)	32.1%	(19 361)	32.1%	(19 278)	28.3%	.4%
Net Cash from/(used) Investing Activities	(59 974)	(19 361)	32.3%	(19 361)	32.3%	(19 278)	28.6%	.4%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	(2 577)	-	(2 577)	-	(2 503)	-	2.9%
Repayment of borrowing	-	(2 577)	-	(2 577)	-	(2 503)	-	2.9%
Net Cash from/(used) Financing Activities	-	(2 577)	-	(2 577)	-	(2 503)	-	2.9%
Net Increase/(Decrease) in cash held	63 737	70 842	111.1%	70 842	111.1%	48 107	60.7%	47.3%
Cash/cash equivalents at the year begin:	51 913	9 986	19.2%	9 986	19.2%	25 861	56.5%	(61.4%)
Cash/cash equivalents at the year end:	115 650	87 605	75.8%	87 605	75.8%	75 998	60.0%	16.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 175	5.4%	1 711	4.2%	1 344	3.3%	35 039	87.0%	40 268	27.8%	(307)	(.8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	2 447	4.1%	1 969	3.3%	3 145	5.3%	52 017	87.3%	59 576	41.2%	(140)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	640	2.9%	560	2.5%	516	2.3%	20 481	92.3%	22 197	15.3%	(130)	(.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 043	4.7%	1 011	4.6%	968	4.4%	19 042	86.3%	22 065	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	495	100.0%	495	.3%	(67)	(13.6%)	-	-
Total By Income Source	6 305	4.4%	5 250	3.6%	5 973	4.1%	127 075	87.9%	144 603	100.0%	(644)	(.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 446	5.1%	1 553	5.5%	1 523	5.4%	23 651	83.9%	28 174	19.5%	-	-	-	-
Commercial	1 985	8.6%	1 030	4.5%	1 967	8.5%	18 046	78.4%	23 028	15.9%	-	-	-	-
Households	2 874	3.1%	2 667	2.9%	2 482	2.7%	85 378	91.4%	93 401	64.6%	(644)	(.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 305	4.4%	5 250	3.6%	5 973	4.1%	127 075	87.9%	144 603	100.0%	(644)	(.4%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	6 093	100.0%	-	-	-	-	6 093	40.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 095	45.1%	2 623	28.9%	746	8.2%	1 615	17.8%	9 078	58.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 095	27.0%	8 716	57.5%	746	4.9%	1 615	10.6%	15 171	100.0%

Contact Details

Municipal Manager	Mr Jack Mdeni	045 932 8106
Chief Financial Officer	Mrs Batiswa Mbana - Gantsho	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	247 172	99 464	40.2%	99 464	40.2%	95 445	43.2%	4.2%
Exchange Revenue								
Service charges - Electricity	26 000	6 360	24.5%	6 360	24.5%	6 702	33.5%	(5.1%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 000	2 759	23.0%	2 759	23.0%	2 669	53.4%	3.4%
Sale of Goods and Rendering of Services	160	49	30.9%	49	30.9%	38	23.6%	30.8%
Agency services	1 500	201	13.4%	201	13.4%	352	23.5%	(42.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 120	2 133	100.6%	2 133	100.6%	1 930	91.0%	10.5%
Interest earned from Current and Non Current Assets	15 000	5 832	38.9%	5 832	38.9%	5 536	110.7%	5.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	0	-	(100.0%)
Rental from Fixed Assets	400	98	24.6%	98	24.6%	86	21.4%	14.8%
Licence and permits	1 450	229	15.8%	229	15.8%	143	15.0%	60.8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 210	31	2.5%	31	2.5%	28	2.3%	8.4%
Non-Exchange Revenue								
Property rates	14 100	8 774	62.2%	8 774	62.2%	6 509	53.8%	34.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 700	77	2.1%	77	2.1%	87	34.6%	(10.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	167 532	69 848	41.7%	69 848	41.7%	70 377	41.4%	(.8%)
Interest	2 000	1 043	52.2%	1 043	52.2%	989	49.5%	5.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	2 027	202 748 100.0%	2 027	202 748 100.0%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	276 950	63 999	23.1%	63 999	23.1%	60 116	27.9%	6.5%
Employee related costs	103 547	27 743	26.8%	27 743	26.8%	25 856	25.5%	7.3%
Remuneration of councillors	15 672	3 529	22.5%	3 529	22.5%	3 585	23.9%	(1.6%)
Bulk purchases - electricity	19 000	8 127	42.8%	8 127	42.8%	6 615	41.3%	22.9%
Inventory consumed	8 446	318	3.8%	318	3.8%	103	2.4%	209.4%
Debt impairment	2 184	-	-	-	-	1	.1%	(100.0%)
Depreciation and amortisation	16 688	5 595	33.5%	5 595	33.5%	4 774	29.8%	17.2%
Interest	0	0	5 925.0%	0	5 925.0%	1	-	(71.5%)
Contracted services	51 457	9 901	19.2%	9 901	19.2%	7 716	37.5%	28.3%
Transfers and subsidies	1 684	-	-	-	-	-	-	-
Irrecoverable debts written off	0	-	-	-	-	0	-	(100.0%)
Operational costs	58 273	8 786	15.1%	8 786	15.1%	11 464	29.2%	(23.4%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 778)	35 464	-	35 464	-	35 329	-	-
Transfers and subsidies - capital (monetary allocations)	120 213	11 445	9.5%	11 445	9.5%	28 447	24.0%	(59.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 435	46 910	-	46 910	-	63 776	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 435	46 910	-	46 910	-	63 776	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 435	46 910	-	46 910	-	63 776	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 435	46 910	-	46 910	-	63 776	-	-

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		174 617	18 872	10.8%	18 872	10.8%	46 812	38.6%	(59.7%)
National Government		144 978	17 044	11.8%	17 044	11.8%	44 664	39.4%	(61.8%)
Provincial Government		16 970	782	4.6%	782	4.6%	1 431	28.6%	(45.3%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		161 948	17 826	11.0%	17 826	11.0%	46 094	38.9%	(61.3%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		12 669	1 046	8.3%	1 046	8.3%	718	24.6%	45.8%
Capital Expenditure Functional		174 617	18 872	10.8%	18 872	10.8%	46 812	37.9%	(59.7%)
Municipal governance and administration		2 228	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		2 228	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		110	-	-	-	-	-	-	-
Community and Social Services		0	-	-	-	-	-	-	-
Sport And Recreation		0	-	-	-	-	-	-	-
Public Safety		110	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		142 357	12 801	9.0%	12 801	9.0%	40 967	54.1%	(68.8%)
Planning and Development		3 697	344	9.3%	344	9.3%	-	-	(100.0%)
Road Transport		138 661	12 457	9.0%	12 457	9.0%	40 967	55.0%	(69.6%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		29 922	6 071	20.3%	6 071	20.3%	5 845	12.9%	3.9%
Energy sources		29 602	6 071	20.5%	6 071	20.5%	5 746	12.7%	5.7%
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		0	-	-	-	-	-	-	-
Waste Management		320	-	-	-	-	99	494.3%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		273 692	-	-	-	-	183 442	54.9%	(100.0%)
Property rates		14 043	-	-	-	-	3 407	28.2%	(100.0%)
Service charges		22 184	-	-	-	-	23 105	92.4%	(100.0%)

Other revenue	8 152	-	-	-	-	3 083	71.5%	(100.0%)
Transfers and Subsidies - Operational	162 811	-	-	-	-	37 239	22.0%	(100.0%)
Transfers and Subsidies - Capital	61 902	-	-	-	-	116 608	98.4%	(100.0%)
Interest	4 600	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(211 981)	(49 553)	23.4%	(49 553)	23.4%	(48 856)	25.6%	1.4%
Suppliers and employees	(211 970)	(49 553)	23.4%	(49 553)	23.4%	(48 856)	25.6%	1.4%
Finance charges	(11)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	61 711	(49 553)	(80.3%)	(49 553)	(80.3%)	134 587	93.8%	(136.8%)
Cash Flow from Investing Activities								
Receipts	0	-	-	-	-	-	-	-
Proceeds on disposal of PPE	0	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(59 757)	-	-	-	-	(711)	1.3%	(100.0%)
Capital assets	(59 757)	-	-	-	-	(711)	1.3%	(100.0%)
Net Cash from(used) Investing Activities	(59 757)	-	-	-	-	(711)	1.3%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 954	(49 553)	(2 535.9%)	(49 553)	(2 535.9%)	133 875	154.1%	(137.0%)
Cash/cash equivalents at the year begin:	0	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	1 954	(49 553)	(2 535.9%)	(49 553)	(2 535.9%)	133 875	154.1%	(137.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 696	10.2%	1 250	4.7%	1 060	4.0%	21 378	81.0%	26 384	16.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 702	6.6%	4 207	7.5%	330	6%	47 514	85.2%	55 753	34.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 094	3.8%	1 411	1.7%	1 417	1.7%	75 393	92.7%	81 316	49.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	7.1%	22	3.6%	49	7.9%	507	81.5%	623	4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	2.2%	-	-	17	97.8%	17	-	-	-	-	-
Total By Income Source	9 536	5.8%	6 891	4.2%	2 856	1.7%	144 810	88.2%	164 092	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 015	8.7%	4 835	8.4%	1 122	1.9%	46 681	81.0%	57 653	35.1%	-	-	-	-
Commercial	1 308	7.6%	460	2.7%	443	2.6%	15 082	87.2%	17 293	10.5%	-	-	-	-
Households	3 110	3.6%	1 535	1.8%	1 265	1.5%	81 154	93.2%	87 063	53.1%	-	-	-	-
Other	103	5.0%	61	2.9%	26	1.2%	1 893	90.9%	2 083	1.3%	-	-	-	-
Total By Customer Group	9 536	5.8%	6 891	4.2%	2 856	1.7%	144 810	88.2%	164 092	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 089	100.0%	-	-	-	-	-	-	3 089	19.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 044	99.7%	33	.3%	-	-	1	-	13 078	80.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 133	99.8%	33	.2%	-	-	1	-	16 167	100.0%

Contact Details

Municipal Manager	Ms Pumla OB Makoma	087 808 0905
Chief Financial Officer	Mrs Busisiwe Lubelwana	087 808 0905

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 094 783	588 427	53.7%	588 427	53.7%	426 177	40.0%	38.1%
Exchange Revenue								
Service charges - Electricity	354 149	99 575	28.1%	99 575	28.1%	81 941	19.3%	21.5%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	97 639	24 666	25.3%	24 666	25.3%	23 296	26.5%	5.9%
Sale of Goods and Rendering of Services	2 813	807	28.7%	807	28.7%	815	24.0%	(1.0%)
Agency services	6 499	571	8.8%	571	8.8%	15	.3%	3 725.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	147 663	28 962	19.6%	28 962	19.6%	30 338	82.2%	(4.5%)
Interest earned from Current and Non Current Assets	7 345	1 916	26.1%	1 916	26.1%	2 146	42.1%	(10.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 352	1 059	19.8%	1 059	19.8%	889	18.1%	19.1%
Licence and permits	6 524	1 411	21.6%	1 411	21.6%	1 266	27.0%	11.5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 330	950	15.0%	950	15.0%	1 329	39.8%	(28.5%)
Non-Exchange Revenue								
Property rates	192 887	324 603	168.3%	324 603	168.3%	175 499	109.3%	85.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 827	399	8.3%	399	8.3%	1 333	29.0%	(70.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	262 047	103 041	39.3%	103 041	39.3%	107 310	35.2%	(4.0%)
Interest	708	468	66.1%	468	66.1%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	0	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 088 723	328 446	30.2%	328 446	30.2%	295 539	27.8%	11.1%
Employee related costs	352 276	81 331	23.1%	81 331	23.1%	82 475	22.9%	(1.4%)
Remuneration of councillors	31 944	7 543	23.6%	7 543	23.6%	8 172	29.5%	(7.7%)
Bulk purchases - electricity	403 992	184 925	45.8%	184 925	45.8%	172 943	47.6%	6.9%
Inventory consumed	11 939	1 433	12.0%	1 433	12.0%	1 033	4.0%	38.7%
Debt impairment	57 570	-	-	-	-	-	-	-
Depreciation and amortisation	78 678	-	-	-	-	-	-	-
Interest	32 954	17 512	53.1%	17 512	53.1%	1 613	15.8%	985.3%
Contracted services	65 670	28 816	43.9%	28 816	43.9%	18 123	23.9%	59.0%
Transfers and subsidies	2 020	145	7.2%	145	7.2%	277	12.6%	(47.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	51 679	6 742	13.0%	6 742	13.0%	10 902	12.5%	(38.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 060	259 981	-	259 981	-	130 638	-	-
Transfers and subsidies - capital (monetary allocations)	117 154	18 131	15.5%	18 131	15.5%	3 861	1.9%	369.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 213	278 112		278 112		134 499		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	123 213	278 112		278 112		134 499		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 213	278 112		278 112		134 499		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 213	278 112		278 112		134 499		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		126 040	21 654	17.2%	21 654	17.2%	17 055	8.2%	27.0%
National Government		95 554	20 092	21.0%	20 092	21.0%	16 933	20.1%	18.7%
Provincial Government		24 487	1 562	6.4%	1 562	6.4%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		120 040	21 654	18.0%	21 654	18.0%	16 933	8.2%	27.9%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		6 000	-	-	-	-	123	12.3%	(100.0%)
Capital Expenditure Functional		126 040	21 654	17.2%	21 654	17.2%	17 055	8.2%	27.0%
Municipal governance and administration		1 000	-	-	-	-	123	12.3%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		1 000	-	-	-	-	123	12.3%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		32 029	4 680	14.6%	4 680	14.6%	6 017	-	(22.2%)
Community and Social Services		32 029	4 680	14.6%	4 680	14.6%	6 017	-	(22.2%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		88 011	16 973	19.3%	16 973	19.3%	4 039	2.2%	320.2%
Planning and Development		11 600	1 562	13.5%	1 562	13.5%	-	-	(100.0%)
Road Transport		76 411	15 412	20.2%	15 412	20.2%	4 039	2.4%	281.6%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		5 000	-	-	-	-	6 877	28.6%	(100.0%)
Energy sources		5 000	-	-	-	-	6 877	28.6%	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 026 928	663 283	64.6%	663 283	64.6%	614 483	58.6%	7.9%
Property rates		146 494	24 886	17.0%	24 886	17.0%	21 799	16.0%	14.2%
Service charges		410 413	82 976	20.2%	82 976	20.2%	81 516	18.7%	1.8%

Other revenue	39 662	390 966	985.8%	390 966	985.8%	361 368	8 039.2%	8.2%
Transfers and Subsidies - Operational	262 047	112 137	42.8%	112 137	42.8%	117 623	36.6%	(4.7%)
Transfers and Subsidies - Capital	117 154	50 402	43.0%	50 402	43.0%	30 030	29.9%	67.8%
Interest	51 159	1 916	3.7%	1 916	3.7%	2 146	4.4%	(10.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(892 474)	(300 763)	33.7%	(300 763)	33.7%	(314 564)	38.9%	(4.4%)
Suppliers and employees	(857 501)	(300 763)	35.1%	(300 763)	35.1%	(314 564)	39.6%	(4.4%)
Finance charges	(32 954)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Transfers and grants	(2 020)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	134 454	362 519	269.6%	362 519	269.6%	299 919	125.1%	20.9%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(126 040)	(21 654)	17.2%	(21 654)	17.2%	(17 055)	8.2%	27.0%
Capital assets	(126 040)	(21 654)	17.2%	(21 654)	17.2%	(17 055)	8.2%	27.0%
Net Cash from/(used) Investing Activities	(126 040)	(21 654)	17.2%	(21 654)	17.2%	(17 055)	8.2%	27.0%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 414	340 866	4 051.3%	340 866	4 051.3%	282 864	910.6%	20.5%
Cash/cash equivalents at the year begin:	53 609	69 669	130.0%	69 669	130.0%	72 338	430.4%	(3.7%)
Cash/cash equivalents at the year end:	62 023	410 861	662.4%	410 861	662.4%	355 658	743.0%	15.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 798	16.9%	13 564	7.0%	10 312	5.3%	137 450	70.8%	194 123	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	71 772	12.3%	16 896	2.9%	15 755	2.7%	479 427	82.1%	583 850	30.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 143	1.6%	8 450	1.5%	8 180	1.5%	535 068	95.4%	560 841	29.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 717	1.8%	10 453	1.8%	10 552	1.8%	557 510	94.6%	589 233	30.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	385	(10.3%)	330	(8.9%)	428	(11.5%)	(4 873)	130.7%	(3 729)	(2%)	-	-	-	-
Total By Income Source	124 815	6.5%	49 693	2.6%	45 227	2.4%	1 704 581	88.6%	1 924 317	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 140	11.4%	2 692	14.3%	2 368	12.6%	11 600	61.7%	18 800	1.0%	-	-	-	-
Commercial	30 495	19.9%	9 831	6.4%	5 671	3.7%	107 191	70.0%	153 188	8.0%	-	-	-	-
Households	39 954	2.5%	28 470	1.8%	27 373	1.7%	1 500 048	94.0%	1 595 846	82.9%	-	-	-	-
Other	52 226	33.4%	8 700	5.6%	9 815	6.3%	85 742	54.8%	156 483	8.1%	-	-	-	-
Total By Customer Group	124 815	6.5%	49 693	2.6%	45 227	2.4%	1 704 581	88.6%	1 924 317	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	63 484	3.4%	85 410	4.5%	41 263	2.2%	1 698 201	89.9%	1 888 357	99.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 253	64.9%	2 910	15.4%	71	.4%	3 648	19.3%	18 882	1.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	75 736	4.0%	88 320	4.6%	41 333	2.2%	1 701 849	89.2%	1 907 239	100.0%

Contact Details

Municipal Manager	Ms Ayakha Ntenganyane	045 807 2606
Chief Financial Officer	Mrs Nolutha Estelle Mbele	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	152 330	44 112	29.0%	44 112	29.0%	39 858	27.3%	10.7%
Exchange Revenue								
Service charges - Electricity	13 830	4 133	29.9%	4 133	29.9%	3 415	37.1%	21.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 061	1 488	36.7%	1 488	36.7%	739	8.3%	101.4%
Sale of Goods and Rendering of Services	1 185	205	17.3%	205	17.3%	141	17.7%	44.9%
Agency services	705	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 126	334	29.7%	334	29.7%	178	10.3%	88.0%
Interest earned from Current and Non Current Assets	6 733	1 109	16.5%	1 109	16.5%	2 062	27.5%	(46.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	214	40	18.6%	40	18.6%	48	24.4%	(16.1%)
Licence and permits	2 906	250	8.6%	250	8.6%	166	28.8%	50.9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	53	810	1 527.9%	810	1 527.9%	12	3.7%	6 388.0%
Non-Exchange Revenue								
Property rates	54 888	10 035	18.3%	10 035	18.3%	7 599	16.5%	32.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	69	34.3%	69	34.3%	108	27.6%	(36.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 753	24 659	40.6%	24 659	40.6%	24 411	40.8%	1.0%
Interest	5 676	980	17.3%	980	17.3%	980	13.3%	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	132 968	32 716	24.6%	32 716	24.6%	30 394	24.2%	7.6%
Employee related costs	55 678	14 076	25.3%	14 076	25.3%	12 526	24.5%	12.4%
Remuneration of councillors	5 738	1 447	25.2%	1 447	25.2%	1 375	23.8%	5.2%
Bulk purchases - electricity	15 497	5 586	36.0%	5 586	36.0%	5 041	38.4%	10.8%
Inventory consumed	1 059	35	3.3%	35	3.3%	198	6.3%	(82.6%)
Debt impairment	5 000	-	-	-	-	-	-	-
Depreciation and amortisation	20 848	5 007	24.0%	5 007	24.0%	4 585	31.3%	9.2%
Interest	-	-	-	-	-	2	3.3%	(100.0%)
Contracted services	8 393	1 772	21.1%	1 772	21.1%	2 035	21.3%	(12.9%)
Transfers and subsidies	450	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	16	.3%	(100.0%)
Operational costs	20 306	4 793	23.6%	4 793	23.6%	4 615	20.4%	3.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19 362	11 396	-	11 396	-	9 464	-	-
Transfers and subsidies - capital (monetary allocations)	39 267	18 623	47.4%	18 623	47.4%	16 422	34.7%	13.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 629	30 019		30 019		25 886		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 629	30 019		30 019		25 886		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 629	30 019		30 019		25 886		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 629	30 019		30 019		25 886		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	
R thousands								
Capital Revenue and Expenditure								
Source of Finance		45 277	14 222	31.4%	14 222	31.4%	12 305	21.8%
National Government		24 890	13 449	54.0%	13 449	54.0%	12 064	57.2%
Provincial Government		8 696	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-
Transfers recognised - capital		33 585	13 449	40.0%	13 449	40.0%	12 064	28.3%
Borrowing		-	-	-	-	-	-	-
Internally generated funds		11 691	773	6.6%	773	6.6%	241	1.7%
Capital Expenditure Functional		45 277	14 222	31.4%	14 222	31.4%	12 305	21.7%
Municipal governance and administration		1 198	113	9.4%	113	9.4%	204	11.1%
Executive and Council		-	-	-	-	-	-	-
Finance and administration		1 198	113	9.4%	113	9.4%	204	11.4%
Internal audit		-	-	-	-	-	-	-
Community and Public Safety		543	-	-	-	-	37	4.6%
Community and Social Services		-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-
Public Safety		543	-	-	-	-	37	4.6%
Housing		-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-
Economic and Environmental Services		32 377	11 312	34.9%	11 312	34.9%	12 064	23.1%
Planning and Development		1 102	-	-	-	-	-	-
Road Transport		31 275	11 312	36.2%	11 312	36.2%	12 064	23.3%
Environmental Protection		-	-	-	-	-	-	-
Trading Services		11 158	2 798	25.1%	2 798	25.1%	-	-
Energy sources		8 888	2 283	25.7%	2 283	25.7%	-	-
Water Management		-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-
Waste Management		2 271	515	22.7%	515	22.7%	-	-
Other		-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		184 824	49 170	26.6%	49 170	26.6%	-	-	(100.0%)
Property rates		41 166	180	.4%	180	.4%	-	-	(100.0%)
Service charges		18 938	2 459	13.0%	2 459	13.0%	-	-	(100.0%)

Other revenue	18 724	5 266	28.1%	5 266	28.1%	-	-	(100.0%)
Transfers and Subsidies - Operational	59 996	37 975	63.3%	37 975	63.3%	-	-	(100.0%)
Transfers and Subsidies - Capital	39 267	3 290	8.4%	3 290	8.4%	-	-	(100.0%)
Interest	6 733	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(115 915)	(48 663)	42.0%	(48 663)	42.0%	(20 699)	26.8%	135.1%
Suppliers and employees	(115 915)	(48 663)	42.0%	(48 663)	42.0%	(20 699)	26.9%	135.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	68 909	506	.7%	506	.7%	(20 699)	(19.9%)	(102.4%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(52 068)	(18 187)	34.9%	(18 187)	34.9%	(277)	.5%	6 472.7%
Capital assets	(52 068)	(18 187)	34.9%	(18 187)	34.9%	(277)	.5%	6 472.7%
Net Cash from/(used) Investing Activities	(52 068)	(18 187)	34.9%	(18 187)	34.9%	(277)	.6%	6 472.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 840	(17 681)	(105.0%)	(17 681)	(105.0%)	(20 976)	(36.9%)	(15.7%)
Cash/cash equivalents at the year begin:	47 444	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	64 284	(17 681)	(27.5%)	(17 681)	(27.5%)	(20 976)	(36.9%)	(15.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 531	19.6%	511	6.6%	433	5.6%	5 328	68.3%	7 803	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 282	11.5%	4 493	6.3%	1 687	2.4%	57 247	79.8%	71 708	81.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	897	10.2%	296	3.4%	202	2.3%	7 390	84.1%	8 785	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	89.5%	1	8.9%	0	1.7%	-	-	14	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	29.8%	0	-	3	44.1%	2	26.1%	6	-	-	-	-	-
Total By Income Source	10 724	12.1%	5 302	6.0%	2 324	2.6%	69 966	79.2%	88 316	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 239	9.6%	1 262	9.8%	468	3.6%	9 941	77.0%	12 910	14.6%	-	-	-	-
Commercial	1 088	19.7%	287	5.2%	147	2.7%	3 997	72.4%	5 520	6.3%	-	-	-	-
Households	8 304	12.0%	3 719	5.4%	1 670	2.4%	55 651	80.3%	69 343	78.5%	-	-	-	-
Other	94	17.2%	34	6.2%	39	7.3%	376	69.3%	543	6%	-	-	-	-
Total By Customer Group	10 724	12.1%	5 302	6.0%	2 324	2.6%	69 966	79.2%	88 316	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 872	92.9%	-	-	-	-	143	7.1%	2 014	9.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 523	13.2%	-	-	129	1.1%	9 892	85.7%	11 545	55.1%
Auditor-General	919	100.0%	-	-	-	-	-	-	919	4.4%
Other	-	-	-	-	-	-	6 491	100.0%	6 491	31.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 314	20.6%	-	-	129	.6%	16 526	78.8%	20 970	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	287 546	92 540	32.2%	92 540	32.2%	94 977	34.7%	(2.6%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 066	395	19.1%	395	19.1%	380	26.6%	3.8%
Sale of Goods and Rendering of Services	10 830	277	2.6%	277	2.6%	65	1.3%	326.4%
Agency services	1 300	253	19.4%	253	19.4%	349	29.1%	(27.6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 000	1	-	1	-	0	-	79.2%
Interest earned from Current and Non Current Assets	7 500	298	4.0%	298	4.0%	786	15.7%	(62.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	982	148	15.1%	148	15.1%	306	50.8%	(51.5%)
Licence and permits	2 500	537	21.5%	537	21.5%	521	20.8%	3.1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	500	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	20 373	2 420	11.9%	2 420	11.9%	2 428	14.5%	(.3%)
Surcharges and Taxes	20 000	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 740	166	9.6%	166	9.6%	12	2.1%	1 269.7%
Licences or permits	300	82	27.4%	82	27.4%	36	12.2%	125.4%
Transfer and subsidies - Operational	212 456	86 607	40.8%	86 607	40.8%	88 186	40.7%	(1.8%)
Interest	5 000	1 356	27.1%	1 356	27.1%	1 908	63.6%	(28.9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	303 139	75 643	25.0%	75 643	25.0%	61 875	22.6%	22.3%
Employee related costs	162 071	41 664	25.7%	41 664	25.7%	38 523	26.2%	8.2%
Remuneration of councillors	22 962	4 600	20.0%	4 600	20.0%	4 451	20.9%	3.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 660	890	19.1%	890	19.1%	1 605	35.7%	(44.5%)
Debt impairment	7 500	-	-	-	-	-	-	-
Depreciation and amortisation	33 500	5 835	17.4%	5 835	17.4%	-	-	(100.0%)
Interest	-	-	-	-	-	(65)	(1 492.3%)	(100.0%)
Contracted services	30 575	8 421	27.5%	8 421	27.5%	5 762	20.7%	46.2%
Transfers and subsidies	4 348	1 299	29.9%	1 299	29.9%	1 467	33.7%	(11.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	37 523	12 933	34.5%	12 933	34.5%	10 060	30.3%	28.6%
Losses on disposal of Assets	-	-	-	-	-	72	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 593)	16 898	-	16 898	-	33 102	-	-
Transfers and subsidies - capital (monetary allocations)	123 804	12 450	10.1%	12 450	10.1%	2 721	2.9%	357.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	108 211	29 348	-	29 348	-	35 823	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	108 211	29 348	-	29 348	-	35 823	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	108 211	29 348	-	29 348	-	35 823	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	108 211	29 348	-	29 348	-	35 823	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		130 438	12 081	9.3%	12 081	9.3%	(7 709)	(8.9%)	(256.7%)
National Government		107 717	11 049	10.3%	11 049	10.3%	(3 070)	(3.7%)	(459.9%)
Provincial Government		17 478	433	2.5%	433	2.5%	295	-	46.7%
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		125 195	11 482	9.2%	11 482	9.2%	(2 775)	(3.4%)	(513.8%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		5 243	599	11.4%	599	11.4%	(4 934)	(128.4%)	(112.1%)
Capital Expenditure Functional		130 438	12 081	9.3%	12 081	9.3%	(7 709)	(8.9%)	(256.7%)
Municipal governance and administration		4 461	565	12.7%	565	12.7%	(1 642)	(85.1%)	(134.4%)
Executive and Council		17	-	-	-	-	-	-	-
Finance and administration		4 443	565	12.7%	565	12.7%	(1 642)	(91.2%)	(134.4%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		87	199	229.1%	199	229.1%	870	-	(77.1%)
Community and Social Services		87	166	190.5%	166	190.5%	295	-	(43.8%)
Sport And Recreation		-	-	-	-	-	382	-	(100.0%)
Public Safety		-	34	-	34	-	193	-	(82.6%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		106 920	10 005	9.4%	10 005	9.4%	(2 301)	(3.0%)	(534.9%)
Planning and Development		435	47	10.9%	47	10.9%	(3 866)	(222.3%)	(101.2%)
Road Transport		106 486	9 957	9.4%	9 957	9.4%	1 565	2.1%	536.1%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		18 970	1 312	6.9%	1 312	6.9%	(4 637)	(60.2%)	(128.3%)
Energy sources		18 622	1 312	7.0%	1 312	7.0%	(3 999)	(53.2%)	(132.8%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	(637)	(366.5%)	(100.0%)
Waste Management		348	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		370 887	45 339	12.2%	45 339	12.2%	(251 476)	(69.8%)	
Property rates		12 224	2 973	24.3%	2 973	24.3%	884	5.8%	
Service charges		1 425	180	12.6%	180	12.6%	560	52.5%	

Other revenue	13 476	2 289	17.0%	2 289	17.0%	(1 707)	(17.5%)	(234.1%)
Transfers and Subsidies - Operational	212 458	2 569	1.2%	2 569	1.2%	(50 906)	(22.0%)	(105.0%)
Transfers and Subsidies - Capital	123 804	37 328	30.2%	37 328	30.2%	(190 308)	(198.4%)	(119.6%)
Interest	7 500	-	-	-	-	(10 000)	(153.8%)	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(245 715)	(22 381)	9.1%	(22 381)	9.1%	(80 667)	33.5%	(72.3%)
Suppliers and employees	(240 715)	(22 381)	9.3%	(22 381)	9.3%	(80 667)	34.1%	(72.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(5 000)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	125 172	22 958	18.3%	22 958	18.3%	(332 143)	(278.5%)	(106.9%)
Cash Flow from Investing Activities								
Receipts	5 750	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 750	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(150 004)	-	-	-	-	0	-	(100.0%)
Capital assets	(150 004)	-	-	-	-	0	-	(100.0%)
Net Cash from(used) Investing Activities	(144 254)	-	-	-	-	0	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 082)	22 958	(120.3%)	22 958	(120.3%)	(332 143)	(1 894.9%)	(106.9%)
Cash/cash equivalents at the year begin:	66 092	-	-	-	-	66 979	109.8%	(100.0%)
Cash/cash equivalents at the year end:	47 009	22 954	48.8%	22 954	48.8%	(265 164)	(337.7%)	(108.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 073	2.8%	(1)	-	480	1.3%	36 220	95.9%	37 772	47.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100.0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	253	3.7%	(0)	-	92	1.3%	6 510	95.0%	6 854	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1.0%	(1)	-	31	1.1%	2 885	97.9%	2 947	3.7%	-	-	-	-
Interest on Arrear Debtor Accounts	1 337	4.2%	3	-	690	2.2%	29 440	93.5%	31 470	39.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	8%	(57)	26.7%	(15)	7.0%	(139)	65.4%	(212)	(.3%)	-	-	-	-
Total By Income Source	2 691	3.4%	(55)	(.1%)	1 279	1.6%	74 947	95.0%	78 861	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 183	3.2%	-	-	607	1.7%	34 761	95.1%	36 551	46.3%	-	-	-	-
Commercial	866	4.4%	(24)	(.1%)	345	1.7%	18 697	94.0%	19 884	25.2%	-	-	-	-
Households	573	2.7%	(32)	(.1%)	294	1.4%	20 436	96.1%	21 271	27.0%	-	-	-	-
Other	69	6.0%	-	-	33	2.9%	1 053	91.1%	1 155	1.5%	-	-	-	-
Total By Customer Group	2 691	3.4%	(55)	(.1%)	1 279	1.6%	74 947	95.0%	78 861	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(111)	11.4%	(860)	88.6%	-	-	(0)	-	(970)	3.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(13 473)	69.5%	(1 303)	6.7%	(2 472)	12.7%	(2 148)	11.1%	(19 397)	76.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(5 898)	119.2%	3 392	(68.5%)	(94)	1.9%	(2 349)	47.5%	(4 949)	19.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(19 481)	77.0%	1 229	(4.9%)	(2 566)	10.1%	(4 498)	17.8%	(25 316)	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	503 625	145 780	28.9%	145 780	28.9%	183 887	41.5%	(20.7%)
Exchange Revenue								
Service charges - Electricity	212 027	44 795	21.1%	44 795	21.1%	41 400	19.9%	8.2%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 947	4 970	10.4%	4 970	10.4%	6 431	15.4%	(22.7%)
Sale of Goods and Rendering of Services	3 119	338	10.8%	338	10.8%	324	15.6%	4.3%
Agency services	2 817	112	4.0%	112	4.0%	76	2.9%	46.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	44 336	3 519	7.9%	3 519	7.9%	3 716	9.1%	(5.3%)
Interest earned from Current and Non Current Assets	1 948	32	1.6%	32	1.6%	133	7.4%	(76.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 128	2 855	91.3%	2 855	91.3%	575	29.1%	396.2%
Licence and permits	87	1	1.5%	1	1.5%	3	4.3%	(48.3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	9 735	1 817	18.7%	1 817	18.7%	3 358	889.8%	(45.9%)
Non-Exchange Revenue								
Property rates	78 361	55 830	71.2%	55 830	71.2%	50 571	91.6%	10.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	396	35	8.9%	35	8.9%	44 324	12 081.3%	(99.9%)
Licences or permits	6 971	862	12.4%	862	12.4%	1 070	22.3%	(19.4%)
Transfer and subsidies - Operational	68 380	27 674	40.5%	27 674	40.5%	28 343	43.1%	(2.4%)
Interest	11 796	2 923	24.8%	2 923	24.8%	3 140	54.4%	(6.9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	12 575	19	.1%	19	.1%	(164)	(1.4%)	(111.5%)
Other Gains	-	-	-	-	-	587	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	492 229	122 229	24.8%	122 229	24.8%	225 286	51.2%	(45.7%)
Employee related costs	123 605	32 357	26.2%	32 357	26.2%	28 935	24.8%	11.8%
Remuneration of councillors	10 090	2 113	20.9%	2 113	20.9%	2 028	21.2%	4.2%
Bulk purchases - electricity	150 000	34 606	23.1%	34 606	23.1%	47 923	45.6%	(27.8%)
Inventory consumed	5 573	2 177	39.1%	2 177	39.1%	2 887	19.5%	(24.6%)
Debt impairment	31 320	-	-	-	-	20 254	45.0%	(100.0%)
Depreciation and amortisation	55 000	15 658	28.5%	15 658	28.5%	43 168	63.5%	(63.7%)
Interest	18 490	7 583	41.0%	7 583	41.0%	51 411	338.0%	(85.3%)
Contracted services	50 096	12 402	24.8%	12 402	24.8%	13 083	45.9%	(5.2%)
Transfers and subsidies	3 180	1 069	33.6%	1 069	33.6%	998	72.9%	7.1%
Irrecoverable debts written off	-	(23)	-	(23)	-	568	-	(104.0%)
Operational costs	44 875	14 287	31.8%	14 287	31.8%	14 899	41.8%	(4.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	(868)	-	(100.0%)
Surplus/(Deficit)	11 395	23 551	-	23 551	-	(41 399)	-	-
Transfers and subsidies - capital (monetary allocations)	31 234	7 573	24.2%	7 573	24.2%	6 592	20.6%	14.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 629	31 124	-	31 124	-	(34 807)	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 629	31 124	-	31 124	-	(34 807)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 629	31 124	-	31 124	-	(34 807)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 629	31 124	-	31 124	-	(34 807)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	31 734	45 732	144.1%	45 732	144.1%	57 924	180.6%	(21.0%)
National Government	31 234	43 371	138.9%	43 371	138.9%	57 653	179.8%	(24.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 234	43 371	138.9%	43 371	138.9%	57 653	179.8%	(24.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	500	2 361	472.2%	2 361	472.2%	271	-	770.8%
Capital Expenditure Functional	31 734	45 825	144.4%	45 825	144.4%	90 058	280.9%	(49.1%)
Municipal governance and administration	-	93	-	93	-	32 851	-	(99.7%)
Executive and Council	-	93	-	-	-	691	-	(100.0%)
Finance and administration	-	-	-	93	-	32 159	-	(99.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 062	-	2 062	-	6 574	-	(68.6%)
Community and Social Services	-	-	-	-	-	84	-	(100.0%)
Sport And Recreation	-	2 062	-	2 062	-	6 490	-	(68.2%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 305	30 254	129.8%	30 254	129.8%	50 633	157.9%	(40.2%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	23 305	30 254	129.8%	30 254	129.8%	50 633	157.9%	(40.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	8 429	13 416	159.2%	13 416	159.2%	-	-	(100.0%)
Energy sources	-	9 648	-	9 648	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	8 429	3 468	41.1%	3 468	41.1%	-	-	(100.0%)
Waste Management	-	299	-	299	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		474 336	129 915	27.4%	129 915	27.4%	86 124	22.0%	50.8%
Property rates		77 995	13 086	16.8%	13 086	16.8%	10 184	18.1%	28.5%
Service charges		248 301	42 597	17.2%	42 597	17.2%	28 267	13.6%	50.7%

Other revenue	52 311	7 273	13.9%	7 273	13.9%	6 638	54.1%	9.6%
Transfers and Subsidies - Operational	62 546	33 199	53.1%	33 199	53.1%	30 530	50.7%	8.7%
Transfers and Subsidies - Capital	31 234	33 760	108.1%	33 760	108.1%	10 504	19.6%	221.4%
Interest	1 948	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(400 336)	(99 007)	24.7%	(99 007)	24.7%	(62 109)	17.9%	59.4%
Suppliers and employees	(381 847)	(99 007)	25.9%	(99 007)	25.9%	(62 109)	18.8%	59.4%
Finance charges	(18 490)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 999	30 908	41.8%	30 908	41.8%	24 015	52.8%	28.7%
Cash Flow from Investing Activities								
Receipts	12 575	19	.1%	19	.1%	8	.1%	122.6%
Proceeds on disposal of PPE	12 575	19	.1%	19	.1%	8	.1%	122.6%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(31 734)	(7 398)	23.3%	(7 398)	23.3%	(6 264)	19.5%	18.1%
Capital assets	(31 734)	(7 398)	23.3%	(7 398)	23.3%	(6 264)	19.5%	18.1%
Net Cash from/(used) Investing Activities	(19 159)	(7 379)	38.5%	(7 379)	38.5%	(6 255)	30.6%	18.0%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	54 841	23 528	42.9%	23 528	42.9%	17 760	70.9%	32.5%
Cash/cash equivalents at the year begin:	5 707	1 655	29.0%	1 655	29.0%	9 169	519.0%	(81.9%)
Cash/cash equivalents at the year end:	60 548	28 596	47.2%	28 596	47.2%	26 949	100.5%	6.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 554	21.1%	5 419	10.9%	4 662	9.3%	29 299	58.7%	49 934	12.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 720	15.2%	1 909	1.0%	16 202	8.3%	147 983	75.6%	195 814	49.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 749	2.6%	2 987	2.1%	2 468	1.7%	134 419	93.6%	143 623	36.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	246	3.5%	167	2.4%	127	1.8%	6 399	92.2%	6 939	1.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	44 268	11.2%	10 483	2.6%	23 459	5.9%	318 101	80.3%	396 310	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 072	9.3%	4 181	7.7%	7 182	13.1%	38 184	69.9%	54 619	13.8%	-	-	-	-
Commercial	8 740	38.7%	922	4.1%	1 367	6.1%	11 533	51.1%	22 562	5.7%	-	-	-	-
Households	30 456	9.5%	5 379	1.7%	14 910	4.7%	268 384	84.1%	319 129	80.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	44 268	11.2%	10 483	2.6%	23 459	5.9%	318 101	80.3%	396 310	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	10 639	1.3%	21 050	2.6%	768 091	96.0%	799 780	97.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 228	26.9%	358	3.0%	(707)	(5.9%)	9 124	76.0%	12 003	1.5%
Auditor-General	(800)	(7.0%)	(500)	(4.4%)	(364)	(3.2%)	13 048	114.6%	11 384	1.4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 428	.3%	10 496	1.3%	19 979	2.4%	790 263	96.0%	823 166	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	952 998	278 695	29.2%	278 695	29.2%	256 066	28.6%	8.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	293 258	48 179	16.4%	48 179	16.4%	34 023	12.2%	41.6%
Service charges - Waste Water Management	56 167	9 594	17.1%	9 594	17.1%	9 819	18.3%	(2.3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 912	166	8.7%	166	8.7%	4 693	270.0%	(96.5%)
Agency services	499	96	19.3%	96	19.3%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 523	32 130	46.9%	32 130	46.9%	30 742	-	4.5%
Interest earned from Current and Non Current Assets	7 726	2 710	35.1%	2 710	35.1%	2 320	22.1%	16.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	947	22	2.3%	22	2.3%	13	9%	74.4%
Licence and permits	163	92	56.5%	92	56.5%	53	35.5%	74.8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 175	-	-	-	-	281	26.3%	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	36	-	36	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 018	185 670	35.6%	185 670	35.6%	174 123	36.2%	6.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	609	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	915 855	122 564	13.4%	122 564	13.4%	114 602	13.8%	6.9%
Employee related costs	295 141	64 963	22.0%	64 963	22.0%	59 857	21.3%	8.5%
Remuneration of councillors	8 093	1 816	22.4%	1 816	22.4%	1 739	21.6%	4.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	66 353	5 984	9.0%	5 984	9.0%	10 776	19.4%	(44.5%)
Debt impairment	186 689	-	-	-	-	-	-	-
Depreciation and amortisation	94 116	-	-	-	-	-	-	-
Interest	9 483	-	-	-	-	-	-	-
Contracted services	87 206	18 374	21.1%	18 374	21.1%	15 777	17.3%	16.5%
Transfers and subsidies	11 922	4 731	39.7%	4 731	39.7%	3 986	34.3%	18.7%
Irrecoverable debts written off	10 100	1 448	14.3%	1 448	14.3%	44	5%	3 182.0%
Operational costs	141 648	25 247	17.8%	25 247	17.8%	22 423	17.5%	12.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	5 104	-	-	-	-	-	-	-
Surplus/(Deficit)	37 143	156 131	-	156 131	-	141 464	-	-
Transfers and subsidies - capital (monetary allocations)	245 667	31 365	12.8%	31 365	12.8%	63 394	28.8%	(50.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	282 810	187 496		187 496		204 858		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	282 810	187 496		187 496		204 858		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	282 810	187 496		187 496		204 858		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	282 810	187 496		187 496		204 858		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		273 663	31 365	11.5%	31 365	11.5%	55 468	21.6%	(43.5%)
National Government		238 928	31 365	13.1%	31 365	13.1%	55 125	25.0%	(43.1%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		238 928	31 365	13.1%	31 365	13.1%	55 125	25.0%	(43.1%)
Borrowing		21 950	-	-	-	-	-	-	-
Internally generated funds		12 786	-	-	-	-	343	5.6%	(100.0%)
Capital Expenditure Functional		273 663	31 365	11.5%	31 365	11.5%	55 468	21.6%	(43.5%)
Municipal governance and administration		28 545	-	-	-	-	343	1.0%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		28 545	-	-	-	-	343	1.0%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		1 364	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		1 364	-	-	-	-	-	-	-
Economic and Environmental Services		205 014	30 601	14.9%	30 601	14.9%	51 907	27.8%	(41.0%)
Planning and Development		205 014	30 601	14.9%	30 601	14.9%	51 907	27.9%	(41.0%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		38 739	763	2.0%	763	2.0%	3 218	9.5%	(76.3%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		38 739	763	2.0%	763	2.0%	3 218	9.5%	(76.3%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		943 992	281 874	29.9%	281 874	29.9%	265 731	29.7%	
Property rates		-	-	-	-	-	-	-	
Service charges		163 884	1 012	.6%	1 012	.6%	1 419	.7%	

Other revenue	4 697	4 828	102.8%	4 828	102.8%	71	1.5%	6 690.1%
Transfers and Subsidies - Operational	522 018	170 056	32.6%	170 056	32.6%	166 730	34.8%	2.0%
Transfers and Subsidies - Capital	245 667	105 967	43.1%	105 967	43.1%	95 780	43.5%	10.6%
Interest	7 726	11	.1%	11	.1%	1 730	-	(99.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(661 607)	(310 956)	47.0%	(310 956)	47.0%	(234 558)	35.5%	32.6%
Suppliers and employees	(640 202)	(305 591)	47.7%	(305 591)	47.7%	(234 558)	35.7%	30.3%
Finance charges	(9 483)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Transfers and grants	(11 922)	(5 365)	45.0%	(5 365)	45.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	282 385	(29 082)	(10.3%)	(29 082)	(10.3%)	31 174	13.3%	(193.3%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(273 663)	(49 316)	18.0%	(49 316)	18.0%	(22 927)	8.9%	115.1%
Capital assets	(273 663)	(49 316)	18.0%	(49 316)	18.0%	(22 927)	8.9%	115.1%
Net Cash from/(used) Investing Activities	(273 663)	(49 316)	18.0%	(49 316)	18.0%	(22 927)	8.9%	115.1%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(8 535)	(628)	7.4%	(628)	7.4%	-	-	(100.0%)
Repayment of borrowing	(8 535)	(628)	7.4%	(628)	7.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(8 535)	(628)	7.4%	(628)	7.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	187	(79 025)	(42 268.3%)	(79 025)	(42 268.3%)	8 246	(877.8%)	(1 058.3%)
Cash/cash equivalents at the year begin:	3 339	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	3 526	(47 434)	(1 345.4%)	(47 434)	(1 345.4%)	11 585	161.0%	(509.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	54 337	3.6%	24 303	1.6%	35 400	2.4%	1 386 258	92.4%	1 500 298	77.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 211	3.2%	5 339	1.5%	5 964	1.7%	331 581	93.6%	354 095	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.4%	1	.7%	0	.6%	71	97.3%	73	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 768	1.9%	814	.9%	83 215	87.4%	9 392	9.9%	95 189	4.9%	-	-	-	-
Total By Income Source	67 317	3.5%	30 457	1.6%	124 580	6.4%	1 727 301	88.6%	1 949 655	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 320	12.1%	1 494	5.4%	2 842	10.4%	19 791	72.1%	27 447	1.4%	-	-	-	-
Commercial	565	4.7%	206	1.7%	704	6.0%	10 350	87.6%	11 815	6%	-	-	-	-
Households	55 168	3.2%	25 188	1.5%	89 746	5.3%	1 527 790	90.0%	1 697 892	87.1%	-	-	-	-
Other	8 275	3.9%	3 569	1.7%	31 287	14.7%	169 370	79.7%	212 501	10.9%	-	-	-	-
Total By Customer Group	67 317	3.5%	30 457	1.6%	124 580	6.4%	1 727 301	88.6%	1 949 655	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 866	82.4%	3 521	9.7%	18	-	2 844	7.8%	36 249	94.9%
Auditor-General	39	100.0%	-	-	-	-	-	-	39	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	1 925	100.0%	-	-	-	-	-	-	1 925	5.0%
Total	31 831	83.3%	3 521	9.2%	18	-	2 844	7.4%	38 213	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 924 619	785 496	40.8%	785 496	40.8%	812 128	43.1%	(3.3%)
Exchange Revenue								
Service charges - Electricity	857 279	147 827	17.2%	147 827	17.2%	180 267	23.7%	(18.0%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	65 460	71 024	108.5%	71 024	108.5%	62 316	84.2%	14.0%
Sale of Goods and Rendering of Services	24 525	10 323	42.1%	10 323	42.1%	9 690	39.9%	6.5%
Agency services	14 118	3 635	25.7%	3 635	25.7%	3 304	15.8%	10.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 373	10 829	42.7%	10 829	42.7%	12 770	37.9%	(15.2%)
Interest earned from Current and Non Current Assets	8 655	2 735	31.6%	2 735	31.6%	2 193	41.6%	24.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	26 231	6 158	23.5%	6 158	23.5%	6 918	26.3%	(11.0%)
Licence and permits	746	259	34.8%	259	34.8%	239	36.3%	8.4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 218	404	33.1%	404	33.1%	187	4.3%	116.5%
Non-Exchange Revenue								
Property rates	337 919	320 622	94.9%	320 622	94.9%	325 099	87.7%	(1.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 950	4 654	14.6%	4 654	14.6%	2 772	5.6%	67.9%
Licences or permits	1 789	408	22.8%	408	22.8%	472	27.3%	(13.4%)
Transfer and subsidies - Operational	493 399	198 764	40.3%	198 764	40.3%	197 353	41.1%	.7%
Interest	33 653	7 901	23.5%	7 901	23.5%	8 548	26.7%	(7.6%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 305	(47)	(2.0%)	(47)	(2.0%)	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 043 877	476 065	23.3%	476 065	23.3%	464 753	25.9%	2.4%
Employee related costs	676 037	162 151	24.0%	162 151	24.0%	150 359	24.4%	7.8%
Remuneration of councillors	35 297	7 863	22.3%	7 863	22.3%	7 723	22.0%	1.8%
Bulk purchases - electricity	666 462	188 082	28.2%	188 082	28.2%	196 653	36.4%	(4.4%)
Inventory consumed	22 196	5 978	26.9%	5 978	26.9%	6 501	18.0%	(8.1%)
Debt impairment	180 414	33 193	18.4%	33 193	18.4%	-	-	(100.0%)
Depreciation and amortisation	174 153	33 710	19.4%	33 710	19.4%	28 231	13.6%	19.4%
Interest	300	21	7.0%	21	7.0%	7 153	40.6%	(99.7%)
Contracted services	89 586	17 290	19.3%	17 290	19.3%	22 807	22.9%	(24.2%)
Transfers and subsidies	100	-	-	-	-	-	-	-
Irrecoverable debts written off	30 615	-	-	-	-	-	-	-
Operational costs	168 717	27 768	16.5%	27 768	16.5%	45 326	20.7%	(38.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	7	-	7	-	-	-	(100.0%)
Surplus/(Deficit)	(119 258)	309 431	-	309 431	-	347 375	-	-
Transfers and subsidies - capital (monetary allocations)	169 129	61 956	36.6%	61 956	36.6%	35 064	13.0%	76.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 871	371 387	-	371 387	-	382 439	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 871	371 387	-	371 387	-	382 439	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 871	371 387	-	371 387	-	382 439	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 871	371 387	-	371 387	-	382 439	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		199 507	59 631	29.9%	59 631	29.9%	19 886	6.9%	199.9%
National Government		143 017	51 876	36.3%	51 876	36.3%	16 655	12.4%	211.5%
Provincial Government		26 262	2 176	8.3%	2 176	8.3%	2 276	1.8%	(4.4%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	119	-	(100.0%)
Transfers recognised - capital		169 279	54 053	31.9%	54 053	31.9%	19 050	7.1%	183.7%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		30 228	5 578	18.5%	5 578	18.5%	836	4.6%	567.2%
Capital Expenditure Functional		199 507	59 631	29.9%	59 631	29.9%	34 457	12.0%	73.1%
Municipal governance and administration		4 350	(573)	(13.2%)	(573)	(13.2%)	15 068	121.2%	(103.8%)
Executive and Council		120	-	-	-	-	-	-	-
Finance and administration		4 230	(573)	(13.5%)	(573)	(13.5%)	15 068	128.0%	(103.8%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		25 012	946	3.8%	946	3.8%	537	.4%	76.2%
Community and Social Services		150	-	-	-	-	-	-	-
Sport And Recreation		2 600	-	-	-	-	30	1.1%	(100.0%)
Public Safety		1 000	-	-	-	-	-	-	-
Housing		21 262	946	4.5%	946	4.5%	507	.4%	86.5%
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		144 037	51 780	35.9%	51 780	35.9%	18 355	13.4%	182.1%
Planning and Development		5 874	2 189	37.3%	2 189	37.3%	119	1.2%	1 740.0%
Road Transport		138 163	49 591	35.9%	49 591	35.9%	18 237	14.4%	171.9%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		26 108	7 477	28.6%	7 477	28.6%	497	3.7%	1 405.8%
Energy sources		21 108	7 477	35.4%	7 477	35.4%	497	4.0%	1 405.8%
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		2 000	-	-	-	-	-	-	-
Waste Management		3 000	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 925 459	904 068	47.0%	904 068	47.0%	511 698	23.5%	76.7%
Property rates		270 111	31 848	11.8%	31 848	11.8%	89 182	23.7%	(64.3%)
Service charges		926 000	166 180	17.9%	166 180	17.9%	188 076	23.4%	(11.6%)

Other revenue	59 127	37 857	64.0%	37 857	64.0%	20 835	8.1%	81.7%
Transfers and Subsidies - Operational	478 389	280 480	58.6%	280 480	58.6%	211 759	45.8%	32.5%
Transfers and Subsidies - Capital	169 129	385 056	227.7%	385 056	227.7%	-	-	(100.0%)
Interest	22 703	2 647	11.7%	2 647	11.7%	1 845	24.2%	43.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 792 486)	(245 068)	13.7%	(245 068)	13.7%	(424 632)	25.6%	(42.3%)
Suppliers and employees	(1 792 186)	(245 068)	13.7%	(245 068)	13.7%	(424 632)	25.9%	(42.3%)
Finance charges	(300)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	132 973	659 000	495.6%	659 000	495.6%	87 066	16.7%	656.9%
Cash Flow from Investing Activities								
Receipts	2 305	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 305	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(229 433)	(665 626)	290.1%	(665 626)	290.1%	(48 446)	16.9%	1 274.0%
Capital assets	(229 433)	(665 626)	290.1%	(665 626)	290.1%	(48 446)	16.9%	1 274.0%
Net Cash from(used) Investing Activities	(227 129)	(665 626)	293.1%	(665 626)	293.1%	(48 446)	16.9%	1 274.0%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	(301)	-	(301)	-	-	-	(100.0%)
Repayment of borrowing	-	(301)	-	(301)	-	-	-	(100.0%)
Net Cash from(used) Financing Activities	-	(301)	-	(301)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(94 155)	(6 927)	7.4%	(6 927)	7.4%	38 620	16.5%	(117.9%)
Cash/cash equivalents at the year begin:	55 681	67 191	120.7%	67 191	120.7%	57 032	98.1%	17.8%
Cash/cash equivalents at the year end:	(38 474)	60 264	(156.6%)	60 264	(156.6%)	99 509	34.1%	(39.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 830	20.1%	33 449	16.9%	7 903	4.0%	117 154	59.1%	198 336	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	258 828	38.0%	11 103	1.6%	9 402	1.4%	401 542	59.0%	680 875	46.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	69 419	18.8%	5 672	1.5%	5 006	1.4%	289 557	78.3%	369 654	25.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 899	1.4%	2 649	1.3%	2 376	1.1%	202 111	96.2%	210 036	14.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	173	8.1%	-	-	1 966	91.9%	2 139	.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	370 975	25.4%	53 046	3.6%	24 687	1.7%	1 012 331	69.3%	1 461 040	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	121 004	32.8%	28 051	7.6%	7 731	2.1%	211 591	57.4%	368 376	25.2%	-	-	-	-
Commercial	109 537	38.3%	11 352	4.0%	5 827	2.0%	159 315	55.7%	286 031	19.6%	-	-	-	-
Households	140 434	17.4%	13 644	1.7%	11 129	1.4%	641 426	79.5%	806 632	55.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	370 975	25.4%	53 046	3.6%	24 687	1.7%	1 012 331	69.3%	1 461 040	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62 561	76.8%	7 366	9.0%	-	-	11 488	14.1%	81 415	98.8%
Auditor-General	-	-	142	100.0%	-	-	-	-	142	2%
Other	401	45.2%	485	54.8%	-	-	-	-	886	1.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	62 962	76.4%	7 993	9.7%	-	-	11 488	13.9%	82 443	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	254 041	96 414	38.0%	96 414	38.0%	51 140	20.8%	88.5%
Exchange Revenue								
Service charges - Electricity	5 180	964	18.6%	964	18.6%	1 071	31.2%	(10.0%)
Service charges - Water	31 118	8 583	27.6%	8 583	27.6%	6 025	20.2%	42.5%
Service charges - Waste Water Management	18 290	3 743	20.5%	3 743	20.5%	2 828	16.1%	32.4%
Service charges - Waste Management	9 192	2 003	21.8%	2 003	21.8%	1 446	16.7%	38.5%
Sale of Goods and Rendering of Services	458	205	44.8%	205	44.8%	200	39.3%	2.6%
Agency services	4 394	1 482	33.7%	1 482	33.7%	1 321	40.5%	12.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 312	3 805	26.6%	3 805	26.6%	1 882	22.8%	102.2%
Interest earned from Current and Non Current Assets	1 006	200	19.9%	200	19.9%	254	36.2%	(21.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	448	119	26.7%	119	26.7%	76	17.8%	57.4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	398	5	1.4%	5	1.4%	138	87.7%	(96.0%)
Non-Exchange Revenue								
Property rates	35 443	32 840	92.7%	32 840	92.7%	33 400	90.9%	(1.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 916	9 384	23.5%	9 384	23.5%	(28 600)	(60.4%)	(132.8%)
Licences or permits	250	1	.6%	1	.6%	-	-	(100.0%)
Transfer and subsidies - Operational	86 752	31 423	36.2%	31 423	36.2%	30 078	35.1%	4.5%
Interest	6 883	1 655	24.0%	1 655	24.0%	1 022	30.1%	62.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	249 350	56 716	22.7%	56 716	22.7%	9 570	3.9%	492.7%
Employee related costs	84 546	20 587	24.4%	20 587	24.4%	25 840	30.8%	(20.3%)
Remuneration of councillors	5 623	1 376	24.5%	1 376	24.5%	1 222	22.5%	12.7%
Bulk purchases - electricity	4 827	948	19.6%	948	19.6%	2 132	37.3%	(55.5%)
Inventory consumed	8 694	1 341	15.4%	1 341	15.4%	2 096	25.9%	(36.0%)
Debt impairment	48 495	17 738	36.6%	17 738	36.6%	(36 808)	(63.1%)	(148.2%)
Depreciation and amortisation	25 819	6 455	25.0%	6 455	25.0%	6 349	25.0%	1.7%
Interest	952	111	11.6%	111	11.6%	297	31.5%	(62.7%)
Contracted services	17 252	2 311	13.4%	2 311	13.4%	2 889	13.2%	(20.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 373	150	.7%	150	.7%	(49)	(1.6%)	(403.9%)
Operational costs	32 769	5 699	17.4%	5 699	17.4%	5 603	17.8%	1.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 691	39 698	-	39 698	-	41 570	-	-
Transfers and subsidies - capital (monetary allocations)	55 076	10 376	18.8%	10 376	18.8%	461	1.0%	2 150.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 766	50 075	-	50 075	-	42 031	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 766	50 075	-	50 075	-	42 031	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 766	50 075	-	50 075	-	42 031	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 766	50 075	-	50 075	-	42 031	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	50 609	13 478	26.6%	13 478	26.6%	25 330	64.2%	(46.8%)
National Government	36 842	8 297	22.5%	8 297	22.5%	6 781	22.1%	22.4%
Provincial Government	8 500	4 796	56.4%	4 796	56.4%	18 429	265.2%	(74.0%)
District Municipality	1 466	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 809	13 093	28.0%	13 093	28.0%	25 210	66.9%	(48.1%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 800	386	10.1%	386	10.1%	121	6.7%	219.8%
Capital Expenditure Functional	50 609	14 203	28.1%	14 203	28.1%	25 330	64.2%	(43.9%)
Municipal governance and administration	2 100	854	40.7%	854	40.7%	(1 878)	(1 252.2%)	(145.5%)
Executive and Council	-	-	-	-	-	(1 979)	100.0%	(100.0%)
Finance and administration	2 100	854	40.7%	854	40.7%	100	66.8%	752.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	2 180	-	-	-	-	2 408	1 605.3%	(100.0%)
Community and Social Services	714	-	-	-	-	2 408	1 605.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 466	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 841	4 718	34.1%	4 718	34.1%	20 797	294.7%	(77.3%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	13 841	4 718	34.1%	4 718	34.1%	20 797	294.7%	(77.3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	32 487	8 631	26.6%	8 631	26.6%	4 004	12.5%	115.6%
Energy sources	10 181	3 837	37.7%	3 837	37.7%	2 252	41.0%	70.4%
Water Management	-	18	-	18	-	20	-	(11.4%)
Waste Water Management	22 306	4 519	20.3%	4 519	20.3%	1 732	6.5%	160.9%
Waste Management	-	256	-	256	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		222 897	77 463	34.8%	77 463	34.8%	62 146	26.8%	24.6%
Property rates		27 291	7 963	29.2%	7 963	29.2%	3 821	16.8%	108.4%
Service charges		30 012	2 792	9.3%	2 792	9.3%	2 330	5.5%	19.8%

Other revenue	18 017	441	2.5%	441	2.5%	568	2.0%	(22.3%)
Transfers and Subsidies - Operational	86 752	32 988	38.0%	32 988	38.0%	37 709	45.5%	(12.5%)
Transfers and Subsidies - Capital	47 076	33 834	71.9%	33 834	71.9%	17 712	37.6%	91.0%
Interest	13 749	(555)	(4.0%)	(555)	(4.0%)	6	.1%	(10 092.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(165 146)	(38 544)	23.3%	(38 544)	23.3%	(33 207)	19.8%	16.1%
Suppliers and employees	(164 194)	(37 972)	23.1%	(37 972)	23.1%	(33 207)	19.9%	14.3%
Finance charges	(952)	-	-	-	-	-	-	-
Transfers and grants	-	(573)	-	(573)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	57 751	38 919	67.4%	38 919	67.4%	28 939	45.1%	34.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(59 539)	(8 614)	14.5%	(8 614)	14.5%	-	-	(100.0%)
Capital assets	(59 539)	(8 614)	14.5%	(8 614)	14.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(59 539)	(8 614)	14.5%	(8 614)	14.5%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 789)	30 305	(1 694.4%)	30 305	(1 694.4%)	28 939	153.7%	4.7%
Cash/cash equivalents at the year begin:	3 409	59 984	1 759.7%	59 984	1 759.7%	18 335	430.6%	227.2%
Cash/cash equivalents at the year end:	1 620	52 903	3 265.0%	52 903	3 265.0%	19 881	86.1%	166.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 495	7.4%	2 673	2.3%	2 454	2.1%	101 684	88.2%	115 305	35.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1	2.6%	0	1.4%	6	17.1%	26	78.9%	33	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 772	12.6%	1 730	1.6%	1 458	1.3%	92 528	84.5%	109 487	33.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 787	5.7%	1 750	2.6%	1 667	2.5%	58 934	89.1%	66 138	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 796	5.8%	877	2.8%	755	2.4%	27 630	89.0%	31 057	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	92	6.3%	46	3.2%	25	1.7%	1 303	88.9%	1 466	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	4.5%	5	2.3%	4	1.6%	214	91.6%	234	.1%	-	-	-	-
Total By Income Source	27 952	8.6%	7 082	2.2%	6 369	2.0%	282 318	87.2%	323 721	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 142	27.5%	231	2.0%	207	1.8%	7 846	68.7%	11 425	3.5%	-	-	-	-
Commercial	1 686	11.2%	340	2.3%	288	1.9%	12 777	84.7%	15 091	4.7%	-	-	-	-
Households	14 709	6.3%	5 660	2.4%	5 111	2.2%	209 533	89.2%	235 012	72.6%	-	-	-	-
Other	8 416	13.5%	852	1.4%	763	1.2%	52 162	83.9%	62 193	19.2%	-	-	-	-
Total By Customer Group	27 952	8.6%	7 082	2.2%	6 369	2.0%	282 318	87.2%	323 721	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	59	8.6%	533	76.9%	-	-	101	14.5%	694	3.1%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 612	23.3%	2 211	14.2%	(569)	(3.7%)	10 268	66.2%	15 521	69.9%
Auditor-General	1 098	18.4%	201	3.4%	(3 379)	(56.5%)	8 065	134.8%	5 985	26.9%
Other	1	100.0%	-	-	-	-	-	-	1	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 771	21.5%	2 945	13.3%	(3 948)	(17.8%)	18 445	83.0%	22 213	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 468 686	415 124	28.3%	415 124	28.3%	398 132	28.6%	4.3%
Exchange Revenue								
Service charges - Electricity	479 524	127 844	26.7%	127 844	26.7%	109 809	27.6%	16.4%
Service charges - Water	147 583	27 493	18.6%	27 493	18.6%	28 989	22.8%	(5.2%)
Service charges - Waste Water Management	81 259	17 994	22.1%	17 994	22.1%	16 783	24.5%	7.2%
Service charges - Waste Management	52 990	18 381	34.7%	18 381	34.7%	16 690	23.5%	10.1%
Sale of Goods and Rendering of Services	10 044	2 362	23.5%	2 362	23.5%	1 246	13.1%	89.5%
Agency services	4 554	1 120	24.6%	1 120	24.6%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 661	3 891	11.2%	3 891	11.2%	7 625	23.6%	(49.0%)
Interest earned from Current and Non Current Assets	16 273	3 388	20.8%	3 388	20.8%	3 280	23.4%	3.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 322	1 280	38.5%	1 280	38.5%	810	25.4%	58.1%
Licence and permits	2 856	700	24.5%	700	24.5%	548	19.2%	27.7%
Special rating levies	15 436	4 789	31.0%	4 789	31.0%	-	-	(100.0%)
Operational Revenue	1 955	1 550	79.3%	1 550	79.3%	1 345	68.8%	15.3%
Non-Exchange Revenue								
Property rates	304 484	106 089	34.8%	106 089	34.8%	116 090	39.1%	(8.6%)
Surcharges and Taxes	22 602	(913)	(4.0%)	(913)	(4.0%)	-	-	(100.0%)
Fines, penalties and forfeits	45 795	526	1.1%	526	1.1%	165	.1%	218.5%
Licences or permits	3 139	3 816	121.6%	3 816	121.6%	3 161	26.8%	20.7%
Transfer and subsidies - Operational	214 766	87 065	40.5%	87 065	40.5%	81 868	40.5%	6.3%
Interest	5 841	1 016	17.4%	1 016	17.4%	1 388	25.2%	(26.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	21 605	6 733	31.2%	6 733	31.2%	8 335	-	(19.2%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 581 117	358 804	22.7%	358 804	22.7%	316 089	21.0%	13.5%
Employee related costs	525 261	102 755	19.6%	102 755	19.6%	92 746	19.7%	10.8%
Remuneration of councillors	15 988	3 701	23.1%	3 701	23.1%	3 613	23.2%	2.4%
Bulk purchases - electricity	441 010	143 490	32.5%	143 490	32.5%	141 368	36.6%	1.5%
Inventory consumed	114 422	25 573	22.3%	25 573	22.3%	12 246	11.3%	108.8%
Debt impairment	65 115	-	-	-	-	-	-	-
Depreciation and amortisation	142 422	35 605	25.0%	35 605	25.0%	29 450	25.0%	20.9%
Interest	20 106	3 935	19.6%	3 935	19.6%	1 222	7.0%	222.1%
Contracted services	142 734	19 094	13.4%	19 094	13.4%	17 669	14.0%	8.1%
Transfers and subsidies	950	24	2.5%	24	2.5%	-	-	(100.0%)
Irrecoverable debts written off	11 487	196	1.7%	196	1.7%	-	-	(100.0%)
Operational costs	101 623	24 431	24.0%	24 431	24.0%	17 775	18.9%	37.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(112 431)	56 320	-	56 320	-	82 043	-	-
Transfers and subsidies - capital (monetary allocations)	82 934	9 123	11.0%	9 123	11.0%	14 307	10.7%	(36.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(29 497)	65 442	-	65 442	-	96 351	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(29 497)	65 442	-	65 442	-	96 351	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29 497)	65 442	-	65 442	-	96 351	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(29 497)	65 442	-	65 442	-	96 351	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		265 462	12 933	4.9%	12 933	4.9%	12 684	8.4%	2.0%
National Government		44 639	3 455	7.7%	3 455	7.7%	7 277	13.2%	(52.5%)
Provincial Government		26 087	4 477	17.2%	4 477	17.2%	3 811	6.4%	17.5%
District Municipality		1 391	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		72 117	7 933	11.0%	7 933	11.0%	11 088	9.5%	(28.5%)
Borrowing		152 174	1 684	1.1%	1 684	1.1%	-	-	(100.0%)
Internally generated funds		41 172	3 316	8.1%	3 316	8.1%	1 596	-	107.8%
Capital Expenditure Functional		265 462	12 933	4.9%	12 933	4.9%	12 684	8.4%	2.0%
Municipal governance and administration		2 621	1 364	52.0%	1 364	52.0%	228	.7%	496.8%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		2 621	1 364	52.0%	1 364	52.0%	228	.7%	496.8%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		2 441	3 163	129.6%	3 163	129.6%	2 172	156.1%	45.6%
Community and Social Services		50	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		2 391	-	-	-	-	-	-	-
Housing		-	3 163	-	3 163	-	2 172	-	45.6%
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		173 232	2 724	1.6%	2 724	1.6%	1 502	15.5%	81.4%
Planning and Development		6 580	44	.7%	44	.7%	235	47.0%	(81.3%)
Road Transport		166 652	2 680	1.6%	2 680	1.6%	1 267	13.8%	111.5%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		87 169	5 682	6.5%	5 682	6.5%	8 782	8.3%	(35.3%)
Energy sources		49 509	1 178	2.4%	1 178	2.4%	-	-	(100.0%)
Water Management		18 289	1 106	6.0%	1 106	6.0%	1 930	6.7%	(42.7%)
Waste Water Management		17 872	3 398	19.0%	3 398	19.0%	6 852	16.2%	(50.4%)
Waste Management		1 500	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 644 382	995 233	60.5%	995 233	60.5%	377 522	25.5%	
Property rates		294 809	95 335	32.3%	95 335	32.3%	91 346	31.8%	
Service charges		908 343	209 234	23.0%	209 234	23.0%	172 233	22.6%	

Other revenue	127 258	584 293	459.1%	584 293	459.1%	12 822	13.7%	4 456.9%
Transfers and Subsidies - Operational	214 766	87 981	41.0%	87 981	41.0%	82 374	40.7%	6.8%
Transfers and Subsidies - Capital	82 934	18 392	22.2%	18 392	22.2%	18 747	15.2%	(1.9%)
Interest	16 273	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 505 341)	(244 934)	16.3%	(244 934)	16.3%	(8 859)	.7%	2 664.9%
Suppliers and employees	(1 485 124)	(244 934)	16.5%	(244 934)	16.5%	(8 859)	.7%	2 664.9%
Finance charges	(19 267)	-	-	-	-	-	-	-
Transfers and grants	(950)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	139 042	750 299	539.6%	750 299	539.6%	368 664	265.6%	103.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(265 462)	(17 375)	6.5%	(17 375)	6.5%	(12 265)	10.5%	41.7%
Capital assets	(265 462)	(17 375)	6.5%	(17 375)	6.5%	(12 265)	10.5%	41.7%
Net Cash from(used) Investing Activities	(265 462)	(17 375)	6.5%	(17 375)	6.5%	(12 265)	10.5%	41.7%
Cash Flow from Financing Activities								
Receipts	100 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(23 990)	(7 253)	30.2%	(7 253)	30.2%	(3 175)	14.1%	128.4%
Repayment of borrowing	(23 990)	(7 253)	30.2%	(7 253)	30.2%	(3 175)	14.1%	128.4%
Net Cash from(used) Financing Activities	76 010	(7 253)	(9.5%)	(7 253)	(9.5%)	(3 175)	14.1%	128.4%
Net Increase/(Decrease) in cash held	(50 411)	725 672	(1 439.5%)	725 672	(1 439.5%)	353 224	(1 439 967.4%)	105.4%
Cash/cash equivalents at the year begin:	194 402	178 268	91.7%	178 268	91.7%	141 245	323.5%	26.2%
Cash/cash equivalents at the year end:	143 991	906 254	629.4%	906 254	629.4%	496 883	1 138.6%	82.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 821	37.0%	5 357	5.9%	4 829	5.3%	47 326	51.8%	91 332	24.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 833	69.2%	2 552	3.7%	1 390	2.0%	17 393	25.1%	69 167	18.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 862	40.8%	3 091	4.1%	1 609	2.1%	40 113	53.0%	75 675	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 085	43.1%	1 948	5.6%	1 568	4.5%	16 411	46.9%	35 012	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 563	41.5%	1 366	4.5%	1 213	4.0%	15 140	50.0%	30 282	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 588	15.1%	421	.8%	432	.9%	41 926	83.2%	50 367	13.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30 581)	(148.1%)	546	2.6%	344	1.7%	50 344	243.8%	20 653	5.5%	-	-	-	-
Total By Income Source	117 172	31.5%	15 279	4.1%	11 384	3.1%	228 653	61.4%	372 488	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 170	15.2%	841	5.9%	448	3.1%	10 801	75.7%	14 260	3.8%	-	-	-	-
Commercial	15 397	62.1%	497	2.0%	309	1.2%	8 586	34.6%	24 789	6.7%	-	-	-	-
Households	99 602	29.9%	13 940	4.2%	10 626	3.2%	209 241	62.8%	333 409	89.5%	-	-	-	-
Other	4	12.3%	1	3.1%	1	2.9%	25	81.7%	30	-	-	-	-	-
Total By Customer Group	117 172	31.5%	15 279	4.1%	11 384	3.1%	228 653	61.4%	372 488	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	49 306	100.0%	-	-	-	-	-	-	49 306	36.3%
Bulk Water	1 801	229.0%	276	35.1%	480	61.1%	(1 771)	(225.1%)	786	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	76 883	100.0%	-	-	-	-	-	-	76 883	56.6%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 341	87.8%	350	5.7%	-	-	395	6.5%	6 086	4.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	19	.7%	2 799	99.3%	2 818	2.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	133 331	98.1%	625	.5%	499	.4%	1 423	1.0%	135 879	100.0%

Contact Details

Municipal Manager	Mr C Du Plessis	042 200 2046
Chief Financial Officer	Mr Riaz Naziem Lorgat	042 200 2200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	916 679	282 621	30.8%	282 621	30.8%	209 870	23.9%	34.7%
Exchange Revenue								
Service charges - Electricity	241 613	69 834	28.9%	69 834	28.9%	43 003	22.0%	62.4%
Service charges - Water	177 438	46 796	26.4%	46 796	26.4%	31 983	16.8%	46.3%
Service charges - Waste Water Management	56 972	19 454	34.1%	19 454	34.1%	15 984	34.7%	21.7%
Service charges - Waste Management	27 953	7 563	27.1%	7 563	27.1%	4 542	17.4%	66.5%
Sale of Goods and Rendering of Services	-	555	-	555	-	240	(441.9%)	130.8%
Agency services	1 556	459	29.5%	459	29.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 153	18 904	27.7%	18 904	27.7%	13 045	16.3%	44.9%
Interest earned from Current and Non Current Assets	5 281	872	16.5%	872	16.5%	715	11.0%	21.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	208	38	18.2%	38	18.2%	57	24.8%	(33.0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 650	333	7.2%	333	7.2%	(82)	-	(507.7%)
Non-Exchange Revenue								
Property rates	143 607	46 549	32.4%	46 549	32.4%	43 690	31.7%	6.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	94	278	296.0%	278	296.0%	9	2%	2 990.8%
Licences or permits	266	14	5.3%	14	5.3%	7	-	104.3%
Transfer and subsidies - Operational	174 975	64 569	36.9%	64 569	36.9%	54 494	31.0%	18.5%
Interest	13 913	3 608	25.9%	3 608	25.9%	2 182	17.4%	65.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	2 796	-	2 796	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	823 690	118 200	14.4%	118 200	14.4%	74 887	9.3%	57.8%
Employee related costs	249 924	56 223	22.5%	56 223	22.5%	33 704	13.2%	66.8%
Remuneration of councillors	14 920	3 143	21.1%	3 143	21.1%	2 073	13.6%	51.7%
Bulk purchases - electricity	204 160	43 600	21.4%	43 600	21.4%	29 240	14.3%	49.1%
Inventory consumed	22 634	455	2.0%	455	2.0%	161	.6%	183.2%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	44 598	-	-	-	-	-	-	-
Interest	3 158	787	24.9%	787	24.9%	(1 198)	(17.2%)	(165.7%)
Contracted services	86 849	7 815	9.0%	7 815	9.0%	7 090	11.1%	10.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	145 217	207	.1%	207	.1%	-	-	(100.0%)
Operational costs	52 230	4 663	8.9%	4 663	8.9%	3 817	6.2%	22.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	1 306	-	1 306	-	-	-	(100.0%)
Surplus/(Deficit)	92 989	164 421	-	164 421	-	134 983	-	-
Transfers and subsidies - capital (monetary allocations)	91 748	6 443	7.0%	6 443	7.0%	3 446	7.4%	86.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	184 737	170 864	-	170 864	-	138 429	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	184 737	170 864	-	170 864	-	138 429	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 737	170 864	-	170 864	-	138 429	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 737	170 864	-	170 864	-	138 429	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	114 400	12 940	11.3%	12 940	11.3%	4 750	10.3%	172.4%
National Government	91 752	8 482	9.2%	8 482	9.2%	4 750	10.3%	78.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 752	8 482	9.2%	8 482	9.2%	4 750	10.3%	78.5%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	22 648	4 459	19.7%	4 459	19.7%	-	-	(100.0%)
Capital Expenditure Functional	114 400	14 102	12.3%	14 102	12.3%	4 776	6.4%	195.3%
Municipal governance and administration	6 348	1 055	16.6%	1 055	16.6%	25	.3%	4 077.0%
Executive and Council	1 376	594	43.2%	594	43.2%	-	-	(100.0%)
Finance and administration	4 972	461	9.3%	461	9.3%	25	.4%	1 723.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	6 467	1 315	20.3%	1 315	20.3%	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	5 167	703	13.6%	703	13.6%	-	-	(100.0%)
Public Safety	1 300	612	47.1%	612	47.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 467	880	1.4%	880	1.4%	1 497	6.4%	(41.2%)
Planning and Development	1 100	502	45.6%	502	45.6%	-	-	(100.0%)
Road Transport	60 367	378	.6%	378	.6%	1 497	6.7%	(74.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	40 118	10 852	27.1%	10 852	27.1%	3 254	9.2%	233.5%
Energy sources	10 700	95	.9%	95	.9%	-	-	(100.0%)
Water Management	25 018	8 127	32.5%	8 127	32.5%	1 437	11.6%	465.4%
Waste Water Management	2 200	1 315	59.8%	1 315	59.8%	1 817	12.4%	(27.6%)
Waste Management	2 200	1 315	59.8%	1 315	59.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	816 961	100 485	12.3%	100 485	12.3%	77 277	-	30.0%
Property rates	115 211	14 813	12.9%	14 813	12.9%	11 407	-	29.9%
Service charges	395 364	13 817	3.5%	13 817	3.5%	10 271	-	34.5%

Other revenue	4 479	6 096	136.1%	6 096	136.1%	(464)	-	(1 414.6%)
Transfers and Subsidies - Operational	176 430	65 759	37.3%	65 759	37.3%	56 062	-	17.3%
Transfers and Subsidies - Capital	87 369	-	-	-	-	-	-	-
Interest	38 108	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(698 896)	(129 108)	18.5%	(129 108)	18.5%	(60 022)	1 134.8%	115.1%
Suppliers and employees	(693 896)	(129 108)	18.6%	(129 108)	18.6%	(60 022)	1 134.8%	115.1%
Finance charges	(5 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	118 065	(28 624)	(24.2%)	(28 624)	(24.2%)	17 254	(326.2%)	(265.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(106 484)	(12 144)	11.4%	(12 144)	11.4%	(5 426)	254.3%	123.8%
Capital assets	(106 484)	(12 144)	11.4%	(12 144)	11.4%	(5 426)	254.3%	123.8%
Net Cash from(used) Investing Activities	(106 484)	(12 144)	11.4%	(12 144)	11.4%	(5 426)	254.3%	123.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	527	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	527	-	(100.0%)
Net Cash from(used) Financing Activities	-	-	-	-	-	527	-	(100.0%)
Net Increase/(Decrease) in cash held	11 581	(40 767)	(352.0%)	(40 767)	(352.0%)	12 355	(166.4%)	(430.0%)
Cash/cash equivalents at the year begin:	25 456	65 675	258.0%	65 675	258.0%	25 160	44.7%	161.0%
Cash/cash equivalents at the year end:	37 037	24 908	66.3%	24 908	66.3%	37 515	77.4%	(35.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	5 049	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	5 135	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(9)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	2 459	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	739	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	362	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	13 734	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	2 360	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	5 021	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	6 353	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	13 734	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	50 140	56.7%	-	-	39 911	44.3%	90 051	37.2%
Bulk Water	-	-	748	100.1%	-	-	(0)	(.1%)	748	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 978	1.3%	1 134	.8%	126	.1%	147 854	97.9%	151 093	62.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 978	.8%	52 023	21.5%	126	.1%	187 764	77.6%	241 892	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	594 610	230 005	38.7%	230 005	38.7%	228 333	39.1%	.7%
Exchange Revenue								
Service charges - Electricity	91 308	24 509	26.8%	24 509	26.8%	20 692	27.1%	18.4%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 526	2 984	19.2%	2 984	19.2%	2 959	19.1%	.8%
Sale of Goods and Rendering of Services	26 470	9 200	34.8%	9 200	34.8%	180	3.0%	5 000.3%
Agency services	1 800	400	22.2%	400	22.2%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	475	21.6%	475	21.6%	288	13.1%	64.7%
Interest earned from Current and Non Current Assets	28 813	6 124	21.3%	6 124	21.3%	6 078	21.1%	.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 220	473	21.3%	473	21.3%	638	31.5%	(25.8%)
Licence and permits	4 434	619	14.0%	619	14.0%	930	20.6%	(33.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	905	2	.2%	2	.2%	53	5.9%	(95.8%)
Non-Exchange Revenue								
Property rates	61 937	42 477	68.6%	42 477	68.6%	39 972	64.5%	6.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 048	359	11.8%	359	11.8%	633	2.4%	(43.3%)
Licences or permits	25	0	1.0%	0	1.0%	2	7.7%	(87.3%)
Transfer and subsidies - Operational	331 654	138 277	41.7%	138 277	41.7%	151 533	42.1%	(8.7%)
Interest	24 270	4 106	16.9%	4 106	16.9%	3 844	-	6.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	530	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	594 624	120 161	20.2%	120 161	20.2%	130 331	22.3%	(7.8%)
Employee related costs	186 701	43 293	23.2%	43 293	23.2%	36 342	20.8%	19.1%
Remuneration of councillors	24 666	5 833	23.6%	5 833	23.6%	5 723	21.7%	1.9%
Bulk purchases - electricity	98 000	24 717	25.2%	24 717	25.2%	23 018	30.2%	7.4%
Inventory consumed	7 033	690	9.8%	690	9.8%	1 245	18.1%	(44.6%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 322	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	170 818	32 449	19.0%	32 449	19.0%	48 919	30.4%	(33.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 500	-	-	-	-	-	-	-
Operational costs	78 784	13 179	16.7%	13 179	16.7%	15 062	18.8%	(12.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	23	-	(100.0%)
Surplus/(Deficit)	(14)	109 844	-	109 844	-	98 003	-	-
Transfers and subsidies - capital (monetary allocations)	82 490	25 668	31.1%	25 668	31.1%	21 286	22.0%	20.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 476	135 512		135 512		119 289		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	82 476	135 512		135 512		119 289		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 476	135 512		135 512		119 289		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 476	135 512		135 512		119 289		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		163 365	37 996	23.3%	37 996	23.3%	24 832	13.6%	53.0%
National Government		82 190	23 115	28.1%	23 115	28.1%	17 971	18.8%	28.6%
Provincial Government		300	75	24.9%	75	24.9%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		82 490	23 189	28.1%	23 189	28.1%	17 971	18.6%	29.0%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		80 875	14 807	18.3%	14 807	18.3%	6 862	8.0%	115.8%
Capital Expenditure Functional		163 365	37 996	23.3%	37 996	23.3%	24 832	13.6%	53.0%
Municipal governance and administration		7 637	519	6.8%	519	6.8%	1 032	14.3%	(49.7%)
Executive and Council		-	-	-	-	-	25	28.0%	(100.0%)
Finance and administration		7 637	519	6.8%	519	6.8%	1 007	14.1%	(48.4%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		5 150	75	1.5%	75	1.5%	77	.7%	(2.6%)
Community and Social Services		2 350	75	3.2%	75	3.2%	77	3.1%	(2.6%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		2 800	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		133 308	26 913	20.2%	26 913	20.2%	19 665	13.1%	36.9%
Planning and Development		18 855	1 003	5.3%	1 003	5.3%	1 694	19.5%	(40.8%)
Road Transport		114 453	25 910	22.6%	25 910	22.6%	17 971	12.7%	44.2%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		17 270	10 489	60.7%	10 489	60.7%	4 058	26.0%	158.5%
Energy sources		14 420	10 406	72.2%	10 406	72.2%	2 434	25.2%	327.6%
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		2 850	83	2.9%	83	2.9%	1 625	27.3%	(94.9%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		697 203	264 354	37.9%	264 354	37.9%	247 081	35.1%	7.0%
Property rates		52 646	16 743	31.8%	16 743	31.8%	11 900	22.6%	40.7%
Service charges		90 809	26 398	29.1%	26 398	29.1%	20 849	25.9%	26.6%

Other revenue	84 321	14 111	16.7%	14 111	16.7%	14 467	17.1%	(2.5%)
Transfers and Subsidies - Operational	331 654	137 325	41.4%	137 325	41.4%	146 159	40.6%	(6.0%)
Transfers and Subsidies - Capital	82 490	63 573	77.1%	63 573	77.1%	46 128	47.7%	37.8%
Interest	55 283	6 204	11.2%	6 204	11.2%	7 577	26.3%	(18.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(565 802)	(76 995)	13.6%	(76 995)	13.6%	(93 776)	17.8%	(17.9%)
Suppliers and employees	(565 802)	(76 995)	13.6%	(76 995)	13.6%	(93 776)	17.8%	(17.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	131 401	187 359	142.6%	187 359	142.6%	153 305	86.2%	22.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(163 365)	(43 248)	26.5%	(43 248)	26.5%	(27 722)	15.1%	56.0%
Capital assets	(163 365)	(43 248)	26.5%	(43 248)	26.5%	(27 722)	15.1%	56.0%
Net Cash from/(used) Investing Activities	(163 365)	(43 248)	26.5%	(43 248)	26.5%	(27 722)	15.1%	56.0%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(31 964)	144 111	(450.9%)	144 111	(450.9%)	125 583	(2 493.5%)	14.8%
Cash/cash equivalents at the year begin:	262 801	269 900	102.7%	269 900	102.7%	258 145	87.4%	4.6%
Cash/cash equivalents at the year end:	230 836	414 011	179.4%	414 011	179.4%	383 728	132.2%	7.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 549	25.9%	4 960	23.2%	2 868	13.4%	8 016	37.5%	21 392	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 970	1.7%	2 510	2.2%	32 174	27.6%	79 885	68.5%	116 539	40.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	915	2.7%	564	1.7%	476	1.4%	31 937	94.2%	33 891	11.7%	(0)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 897	2.5%	1 460	2.0%	1 409	1.9%	70 014	93.6%	74 780	25.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	206	5%	1 872	4.4%	82	2%	40 618	94.9%	42 779	14.8%	(440)	(1.0%)	-	-
Total By Income Source	10 536	3.6%	11 365	3.9%	37 010	12.8%	230 477	79.6%	289 388	100.0%	(440)	(.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 555	2.6%	9 029	6.5%	34 990	25.2%	91 534	65.8%	139 107	48.1%	-	-	-	-
Commercial	6 302	7.6%	1 675	2.0%	1 353	1.6%	73 434	88.7%	82 764	28.6%	(440)	(.5%)	-	-
Households	679	1.0%	661	1.0%	667	1.0%	65 509	97.0%	67 517	23.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 536	3.6%	11 365	3.9%	37 010	12.8%	230 477	79.6%	289 388	100.0%	(440)	(.2%)	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr L. Matiwane	039 737 8104
Chief Financial Officer	Mr Zolani Cyprian Matolo	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	452 172	178 645	39.5%	178 645	39.5%	163 174	36.3%	9.5%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	1 087	217.5%	1 087	217.5%	318	63.7%	241.4%
Sale of Goods and Rendering of Services	700	301	43.0%	301	43.0%	116	23.4%	158.4%
Agency services	1 700	1 577	92.8%	1 577	92.8%	2 438	203.1%	(35.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	129	-	129	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	32 000	5 513	17.2%	5 513	17.2%	7 316	29.3%	(24.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2 000	-	-	-	-	-	-	-
Rental from Fixed Assets	270	913	338.3%	913	338.3%	243	12.1%	275.5%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 210	70	5.8%	70	5.8%	50	10.9%	41.2%
Non-Exchange Revenue								
Property rates	10 000	13 590	135.9%	13 590	135.9%	711	8.9%	1 812.6%
Surcharges and Taxes	27 057	10 753	39.7%	10 753	39.7%	5 245	23.8%	105.0%
Fines, penalties and forfeits	2 200	454	20.6%	454	20.6%	434	37.7%	4.6%
Licences or permits	1 000	239	23.9%	239	23.9%	37	4.1%	541.5%
Transfer and subsidies - Operational	373 535	143 793	38.5%	143 793	38.5%	146 266	37.7%	(1.7%)
Interest	-	225	-	225	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	472 047	52 731	11.2%	52 731	11.2%	27 154	6.2%	94.2%
Employee related costs	166 716	12 587	7.5%	12 587	7.5%	21	-	59 159.6%
Remuneration of councillors	30 565	1 915	6.3%	1 915	6.3%	-	-	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	153 503	28 361	18.5%	28 361	18.5%	22 306	15.4%	27.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 000	-	-	-	-	-	-	-
Operational costs	64 263	9 868	15.4%	9 868	15.4%	4 827	8.6%	104.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 875)	125 915	-	125 915	-	136 020	-	-
Transfers and subsidies - capital (monetary allocations)	80 466	33 065	41.1%	33 065	41.1%	16 348	21.0%	102.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 592	158 980		158 980		152 368		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	60 592	158 980		158 980		152 368		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 592	158 980		158 980		152 368		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 592	158 980		158 980		152 368		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		127 592	32 007	25.1%	32 007	25.1%	20 333	20.0%	57.4%
National Government		64 533	22 763	35.3%	22 763	35.3%	10 158	17.3%	124.1%
Provincial Government		10 000	977	9.8%	977	9.8%	5 949	31.1%	(83.6%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		74 533	23 741	31.9%	23 741	31.9%	16 106	20.7%	47.4%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		53 058	8 266	15.6%	8 266	15.6%	4 226	17.7%	95.6%
Capital Expenditure Functional		127 592	32 007	25.1%	32 007	25.1%	20 333	20.0%	57.4%
Municipal governance and administration		24 804	978	3.9%	978	3.9%	46	.8%	2 045.8%
Executive and Council		200	-	-	-	-	-	-	-
Finance and administration		23 704	415	1.8%	415	1.8%	46	.8%	810.9%
Internal audit		900	563	62.6%	563	62.6%	-	-	(100.0%)
Community and Public Safety		16 950	2 673	15.8%	2 673	15.8%	3 202	21.5%	(16.5%)
Community and Social Services		8 100	303	3.7%	303	3.7%	450	11.5%	(32.5%)
Sport And Recreation		8 850	2 369	26.8%	2 369	26.8%	2 752	25.1%	(13.9%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		83 338	28 240	33.9%	28 240	33.9%	17 085	21.7%	65.3%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		83 338	28 240	33.9%	28 240	33.9%	17 085	21.7%	65.3%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		2 500	116	4.6%	116	4.6%	-	-	(100.0%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		2 500	116	4.6%	116	4.6%	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		528 538	213 267	40.4%	213 267	40.4%	149 253	28.4%	42.9%
Property rates		8 000	77	1.0%	77	1.0%	43	.7%	78.0%
Service charges		400	24	6.0%	24	6.0%	29	7.4%	(18.3%)

Other revenue	34 137	3 555	10.4%	3 555	10.4%	3 318	11.7%	7.1%
Transfers and Subsidies - Operational	373 535	151 241	40.5%	151 241	40.5%	115 396	29.7%	31.1%
Transfers and Subsidies - Capital	80 466	52 499	65.2%	52 499	65.2%	23 134	29.7%	126.9%
Interest	32 000	5 872	18.3%	5 872	18.3%	7 333	29.3%	(19.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	(415 037)	-	-	-	-	-	-	-
Suppliers and employees	(415 037)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	113 502	213 267	187.9%	213 267	187.9%	149 253	124.9%	42.9%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(127 592)	-	-	-	-	-	-	-
Capital assets	(127 592)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(127 592)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 090)	213 267	(1 513.6%)	213 267	(1 513.6%)	149 253	(1 593.7%)	42.9%
Cash/cash equivalents at the year begin:						41		(100.0%)
Cash/cash equivalents at the year end:	(14 090)	213 267	(1 513.6%)	213 267	(1 513.6%)	149 294	45.1%	42.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	764	1.1%	-	-	12 648	19.0%	53 149	79.8%	66 561	67.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	716	4.5%	-	-	477	3.0%	14 668	92.5%	15 860	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	22 539	100.0%	22 539	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 851)	75.1%	(20)	.3%	(88)	1.4%	(1 501)	23.2%	(6 459)	(6.6%)	-	-	-	-
Total By Income Source	(3 371)	(3.4%)	(20)	-	13 037	13.2%	88 855	90.2%	98 501	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(4 241)	(15.1%)	(1)	-	6 518	23.3%	25 737	91.9%	28 013	28.4%	-	-	-	-
Commercial	407	2.8%	(15)	(.1%)	316	2.2%	13 937	95.2%	14 646	14.9%	-	-	-	-
Households	152	.5%	(5)	-	848	2.6%	31 925	97.0%	32 920	33.4%	-	-	-	-
Other	311	1.4%	0	-	5 354	23.4%	17 256	75.3%	22 922	23.3%	-	-	-	-
Total By Customer Group	(3 371)	(3.4%)	(20)	-	13 037	13.2%	88 855	90.2%	98 501	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4	.6%	223	39.4%	185	32.5%	156	27.5%	568	68.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(22)	(8.4%)	-	-	278	108.4%	257	31.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4	.4%	202	24.5%	185	22.4%	434	52.7%	825	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	356 282	149 953	42.1%	149 953	42.1%	157 628	49.7%	(4.9%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 879	1 057	56.3%	1 057	56.3%	1 020	56.5%	3.6%
Sale of Goods and Rendering of Services	114	(4 632)	(4 046.0%)	(4 632)	(4 046.0%)	480	380.9%	(1 064.1%)
Agency services	1 496	285	19.0%	285	19.0%	308	19.6%	(7.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	886	52	5.9%	52	5.9%	63	7.8%	(17.4%)
Interest earned from Current and Non Current Assets	13 326	1 810	13.6%	1 810	13.6%	3 051	23.9%	(40.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	49	11	22.6%	11	22.6%	13	24.7%	(13.3%)
Licence and permits	265	118	44.5%	118	44.5%	156	127.8%	(24.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	42 177	48 244	114.4%	48 244	114.4%	43 188	114.0%	11.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 919	100	5.2%	100	5.2%	(1 118)	(63.6%)	(108.0%)
Licences or permits	1 366	295	21.6%	295	21.6%	256	17.8%	15.3%
Transfer and subsidies - Operational	287 766	102 591	35.7%	102 591	35.7%	104 185	41.0%	(1.5%)
Interest	4 837	465	9.6%	465	9.6%	363	8.2%	28.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	202	(127)	(62.9%)	(127)	(62.9%)	(4 165)	-	(97.0%)
Other Gains	-	(316)	-	(316)	-	9 826	-	(103.2%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	408 157	138 196	33.9%	138 196	33.9%	82 556	24.5%	67.4%
Employee related costs	133 596	25 040	18.7%	25 040	18.7%	22 955	18.8%	9.1%
Remuneration of councillors	25 005	5 503	22.0%	5 503	22.0%	4 965	21.6%	10.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	12 233	349	2.8%	349	2.8%	(100)	(1.0%)	(448.6%)
Debt impairment	16 904	225	1.3%	225	1.3%	-	-	(100.0%)
Depreciation and amortisation	31 653	9 705	30.7%	9 705	30.7%	2 978	6.0%	225.9%
Interest	-	773	-	773	-	741	-	4.4%
Contracted services	82 833	45 889	55.4%	45 889	55.4%	10 491	25.0%	337.4%
Transfers and subsidies	6 403	172	2.7%	172	2.7%	1 160	46.4%	(85.1%)
Irrecoverable debts written off	-	31 144	-	31 144	-	17 852	-	74.5%
Operational costs	99 530	19 396	19.5%	19 396	19.5%	21 514	25.5%	(9.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 875)	11 757	-	11 757	-	75 071	-	-
Transfers and subsidies - capital (monetary allocations)	96 095	50 911	53.0%	50 911	53.0%	36 455	41.5%	39.7%
Transfers and subsidies - capital (in-kind)	-	126	-	126	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	44 220	62 793		62 793		111 527		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 220	62 793		62 793		111 527		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 220	62 793		62 793		111 527		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 220	62 793		62 793		111 527		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		129 825	91 025	70.1%	91 025	70.1%	88 456	79.3%	2.9%
National Government		88 544	87 436	98.7%	87 436	98.7%	75 573	105.1%	15.7%
Provincial Government		8 000	(2 575)	(32.2%)	(2 575)	(32.2%)	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		96 544	84 861	87.9%	84 861	87.9%	75 573	105.1%	12.3%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		33 281	6 164	18.5%	6 164	18.5%	12 883	32.5%	(52.2%)
Capital Expenditure Functional		129 825	176 130	135.7%	176 130	135.7%	45 161	40.5%	290.0%
Municipal governance and administration		11 476	134 784	1 174.5%	134 784	1 174.5%	2 627	25.3%	5 029.8%
Executive and Council		1 974	-	-	-	-	775	68.5%	(100.0%)
Finance and administration		9 502	134 784	1 418.5%	134 784	1 418.5%	1 853	20.0%	7 174.8%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		15 955	(2 507)	(15.7%)	(2 507)	(15.7%)	1 755	15.7%	(242.8%)
Community and Social Services		9 712	(2 507)	(25.8%)	(2 507)	(25.8%)	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	2 330	233 016 100.0%	(100.0%)
Public Safety		6 243	-	-	-	-	(575)	(10.6%)	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		83 285	35 469	42.6%	35 469	42.6%	25 551	35.5%	38.8%
Planning and Development		14 069	(5 686)	(40.4%)	(5 686)	(40.4%)	(25 391)	(82.7%)	(77.6%)
Road Transport		69 216	41 156	59.5%	41 156	59.5%	50 942	123.6%	(19.2%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		19 109	8 384	43.9%	8 384	43.9%	15 227	84.1%	(44.9%)
Energy sources		16 870	7 385	43.8%	7 385	43.8%	15 131	109.4%	(51.2%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		2 239	999	44.6%	999	44.6%	96	2.3%	940.4%
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		417 090	152 508	36.6%	152 508	36.6%	137 940	34.9%	
Property rates		26 006	1 396	5.4%	1 396	5.4%	5 992	17.7%	
Service charges		1 318	-	-	-	-	150	13.6%	

Other revenue	7 701	2 134	27.7%	2 134	27.7%	1 223	21.0%	74.5%
Transfers and Subsidies - Operational	285 970	109 667	38.3%	109 667	38.3%	105 442	41.5%	4.0%
Transfers and Subsidies - Capital	96 095	39 311	40.9%	39 311	40.9%	22 548	25.6%	74.3%
Interest	-	-	-	-	-	2 585	20.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(345 456)	(93 460)	27.1%	(93 460)	27.1%	(86 322)	35.0%	8.3%
Suppliers and employees	(345 456)	(93 460)	27.1%	(93 460)	27.1%	(86 322)	35.0%	8.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 634	59 049	82.4%	59 049	82.4%	51 618	34.7%	14.4%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(149 299)	(41 425)	27.7%	(41 425)	27.7%	(49 056)	44.0%	(15.6%)
Capital assets	(149 299)	(41 425)	27.7%	(41 425)	27.7%	(49 056)	44.0%	(15.6%)
Net Cash from/(used) Investing Activities	(149 299)	(41 425)	27.7%	(41 425)	27.7%	(49 056)	44.0%	(15.6%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(77 665)	17 624	(22.7%)	17 624	(22.7%)	2 563	6.9%	587.7%
Cash/cash equivalents at the year begin:	124 982	71 601	57.3%	71 601	57.3%	109 275	87.4%	(34.5%)
Cash/cash equivalents at the year end:	47 317	89 224	188.6%	89 224	188.6%	111 838	68.9%	(20.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 488	27.6%	798	.5%	1 222	.7%	117 418	71.2%	164 927	88.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	359	1.7%	350	1.6%	424	2.0%	20 127	94.7%	21 259	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	45 848	24.6%	1 148	.6%	1 646	.9%	137 545	73.9%	186 186	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	34 708	38.1%	16	-	241	3%	56 057	61.6%	91 022	48.9%	-	-	-	-
Commercial	5 901	14.6%	457	1.1%	553	1.4%	33 396	82.9%	40 308	21.6%	-	-	-	-
Households	5 238	9.5%	674	1.2%	851	1.6%	48 092	87.7%	54 856	29.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	45 848	24.6%	1 148	.6%	1 646	.9%	137 545	73.9%	186 186	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(661)	53.2%	(151)	12.1%	(760)	61.1%	329	(26.4%)	(1 243)	(1 116.7%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46	3.3%	(215)	(15.6%)	17	1.3%	1 532	111.0%	1 379	1 239.3%
Auditor-General	-	-	-	-	-	-	(25)	100.0%	(25)	(22.6%)
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(615)	(552.7%)	(366)	(329.1%)	(742)	(667.0%)	1 835	1 648.8%	111	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	577 548	222 971	38.6%	222 971	38.6%	216 541	43.7%	3.0%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 000	4 365	17.5%	4 365	17.5%	4 257	47.3%	2.5%
Sale of Goods and Rendering of Services	16 357	4 696	28.7%	4 696	28.7%	207	37.4%	2 167.1%
Agency services	2 643	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 683	1 204	25.7%	1 204	25.7%	1 098	7.4%	9.7%
Interest earned from Current and Non Current Assets	20 000	4 190	20.9%	4 190	20.9%	5 747	38.3%	(27.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 710	1 610	28.2%	1 610	28.2%	1 382	22.1%	16.5%
Licence and permits	4 633	500	10.8%	500	10.8%	528	880.3%	(5.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 301	1 959	150.5%	1 959	150.5%	760	149.6%	157.7%
Non-Exchange Revenue								
Property rates	120 000	51 742	43.1%	51 742	43.1%	54 901	64.1%	(5.8%)
Surcharges and Taxes	-	49	-	49	-	129	-	(61.8%)
Fines, penalties and forfeits	10 600	5 937	56.0%	5 937	56.0%	2	-	395 680.3%
Licences or permits	2 160	39	1.8%	39	1.8%	52	2.6%	(23.6%)
Transfer and subsidies - Operational	349 643	143 563	41.1%	143 563	41.1%	144 091	41.1%	(.4%)
Interest	13 317	3 117	23.4%	3 117	23.4%	3 387	-	(8.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 001 176	97 323	9.7%	97 323	9.7%	82 299	11.4%	18.3%
Employee related costs	258 094	57 294	22.2%	57 294	22.2%	52 640	21.8%	8.8%
Remuneration of councillors	27 054	6 661	24.6%	6 661	24.6%	6 371	23.9%	4.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	5 350	1 274	23.8%	1 274	23.8%	919	7.4%	38.6%
Debt impairment	30 112	-	-	-	-	-	-	-
Depreciation and amortisation	420 408	-	-	-	-	-	-	-
Interest	2 324	7	.3%	7	.3%	37	1.5%	(80.5%)
Contracted services	81 277	13 062	16.1%	13 062	16.1%	5 342	15.4%	144.5%
Transfers and subsidies	13 335	854	6.4%	854	6.4%	971	6.1%	(12.0%)
Irrecoverable debts written off	1 000	1 318	131.8%	1 318	131.8%	1 139	2.8%	15.8%
Operational costs	85 748	16 853	19.7%	16 853	19.7%	14 881	24.3%	13.3%
Losses on disposal of Assets	76 270	-	-	-	-	-	-	-
Other Losses	203	-	-	-	-	-	-	-
Surplus/(Deficit)	(423 628)	125 648	-	125 648	-	134 241	-	-
Transfers and subsidies - capital (monetary allocations)	83 086	21 668	26.1%	21 668	26.1%	38 514	40.7%	(43.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(340 543)	147 316		147 316		172 755		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(340 543)	147 316		147 316		172 755		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(340 543)	147 316		147 316		172 755		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(340 543)	147 316		147 316		172 755		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		252 619	49 769	19.7%	49 769	19.7%	77 215	26.2%	(35.5%)	
National Government		80 673	21 684	26.9%	21 684	26.9%	32 878	43.1%	(34.0%)	
Provincial Government		-	-	-	-	-	5 017	27.3%	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		80 673	21 684	26.9%	21 684	26.9%	37 895	40.0%	(42.8%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		171 946	28 085	16.3%	28 085	16.3%	39 320	19.6%	(28.6%)	
Capital Expenditure Functional		252 619	49 769	19.7%	49 769	19.7%	77 215	26.2%	(35.5%)	
Municipal governance and administration		36 704	3 479	9.5%	3 479	9.5%	1 898	29.3%	83.3%	
Executive and Council		144	-	-	-	-	-	-	-	
Finance and administration		34 577	3 479	10.1%	3 479	10.1%	1 898	30.0%	83.3%	
Internal audit		1 983	-	-	-	-	-	-	-	
Community and Public Safety		66 252	14 261	21.5%	14 261	21.5%	37	.9%	38 750.8%	
Community and Social Services		300	-	-	-	-	37	1.3%	(100.0%)	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		1 852	950	51.3%	950	51.3%	-	-	(100.0%)	
Housing		64 100	13 311	20.8%	13 311	20.8%	-	-	(100.0%)	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		143 193	31 356	21.9%	31 356	21.9%	74 335	26.9%	(57.8%)	
Planning and Development		8 362	116	1.4%	116	1.4%	15	.4%	681.9%	
Road Transport		134 831	31 240	23.2%	31 240	23.2%	74 320	27.3%	(58.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		6 470	673	10.4%	673	10.4%	945	11.4%	(28.7%)	
Energy sources		5 600	673	12.0%	673	12.0%	945	11.9%	(28.7%)	
Water Management		-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		870	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		691 913	333 126	48.1%	333 126	48.1%	-	-	(100.0%)
Property rates		102 000	-	-	-	-	-	-	-
Service charges		21 250	-	-	-	-	-	-	-

Other revenue	100 634	159 021	158.0%	159 021	158.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	349 643	149 060	42.6%	149 060	42.6%	-	-	(100.0%)
Transfers and Subsidies - Capital	83 086	24 863	29.9%	24 863	29.9%	-	-	(100.0%)
Interest	35 300	183	.5%	183	.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(477 398)	(151 122)	31.7%	(151 122)	31.7%	(68 003)	17.3%	122.2%
Suppliers and employees	(463 963)	(151 122)	32.6%	(151 122)	32.6%	(68 003)	18.0%	122.2%
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	(13 335)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	214 514	182 004	84.8%	182 004	84.8%	(68 003)	(38.5%)	(367.6%)
Cash Flow from Investing Activities								
Receipts	1 500	-	-	-	-	12	.8%	(100.0%)
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	12	(25.0%)	(100.0%)
Payments	(252 619)	(50 071)	19.8%	(50 071)	19.8%	(2 482)	.8%	1 917.5%
Capital assets	(252 619)	(50 071)	19.8%	(50 071)	19.8%	(2 482)	.8%	1 917.5%
Net Cash from(used) Investing Activities	(251 119)	(50 071)	19.9%	(50 071)	19.9%	(2 470)	.8%	1 927.3%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	17	-	17	-	-	-	(100.0%)
Repayment of borrowing	-	17	-	17	-	-	-	(100.0%)
Net Cash from(used) Financing Activities	-	17	-	17	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(36 604)	131 950	(360.5%)	131 950	(360.5%)	(70 473)	60.3%	(287.2%)
Cash/cash equivalents at the year begin:	107 025	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	70 421	265 197	376.6%	265 197	376.6%	(70 473)	1 465.1%	(476.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 272	4.0%	30 669	15.0%	7 151	3.5%	158 457	77.5%	204 549	71.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 953	6.1%	1 922	3.0%	2 244	3.5%	56 299	87.4%	64 417	22.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	523	8.9%	176	3.0%	178	3.0%	5 007	85.1%	5 884	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	523	5.1%	263	2.6%	274	2.7%	9 129	89.6%	10 189	3.6%	-	-	-	-
Total By Income Source	13 270	4.7%	33 031	11.6%	9 847	3.5%	228 892	80.3%	285 040	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 251	4.1%	8 266	27.3%	2 051	6.8%	18 701	61.8%	30 268	10.6%	-	-	-	-
Commercial	1 512	4.6%	6 531	20.0%	973	3.0%	23 595	72.4%	32 610	11.4%	-	-	-	-
Households	8 895	4.5%	15 105	7.6%	5 975	3.0%	169 603	85.0%	199 578	70.0%	-	-	-	-
Other	1 613	7.1%	3 129	13.9%	848	3.8%	16 993	75.2%	22 584	7.9%	-	-	-	-
Total By Customer Group	13 270	4.7%	33 031	11.6%	9 847	3.5%	228 892	80.3%	285 040	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 624	88.8%	179	1.3%	-	-	1 406	9.9%	14 209	97.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	313	90.9%	-	-	-	-	31	9.1%	344	2.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 937	88.9%	179	1.2%	-	-	1 438	9.9%	14 553	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	720 093	195 760	27.2%	195 760	27.2%	194 526	28.7%	.6%
Exchange Revenue								
Service charges - Electricity	125 640	35 373	28.2%	35 373	28.2%	29 651	26.3%	19.3%
Service charges - Water	71 898	17 435	24.2%	17 435	24.2%	18 425	28.3%	(5.4%)
Service charges - Waste Water Management	24 874	9 064	36.4%	9 064	36.4%	5 784	29.2%	56.7%
Service charges - Waste Management	30 454	7 920	26.0%	7 920	26.0%	7 666	26.8%	3.3%
Sale of Goods and Rendering of Services	4 128	1 174	28.4%	1 174	28.4%	709	19.0%	65.6%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 219	2 818	15.5%	2 818	15.5%	2 796	30.3%	.8%
Interest earned from Current and Non Current Assets	14 215	1 622	11.4%	1 622	11.4%	3 780	34.8%	(57.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 317	317	24.1%	317	24.1%	261	22.7%	21.8%
Licence and permits	5 076	1 361	26.8%	1 361	26.8%	790	18.3%	72.3%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 719	341	12.5%	341	12.5%	310	21.4%	10.0%
Non-Exchange Revenue								
Property rates	183 503	49 917	27.2%	49 917	27.2%	47 660	26.8%	4.7%
Surcharges and Taxes	7 327	1 891	25.8%	1 891	25.8%	1 840	25.2%	2.8%
Fines, penalties and forfeits	550	125	22.7%	125	22.7%	97	23.1%	29.2%
Licences or permits	1 968	386	19.6%	386	19.6%	287	14.4%	34.7%
Transfer and subsidies - Operational	225 558	64 066	28.4%	64 066	28.4%	72 285	31.9%	(11.4%)
Interest	2 647	1 538	58.1%	1 538	58.1%	1 744	23.4%	(11.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	406	-	406	-	434	-	(6.5%)
Other Gains	-	5	-	5	-	8	-	(30.3%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	794 742	147 859	18.6%	147 859	18.6%	145 058	21.0%	1.9%
Employee related costs	213 426	51 817	24.3%	51 817	24.3%	46 767	22.9%	10.8%
Remuneration of councillors	8 469	2 116	25.0%	2 116	25.0%	2 015	23.5%	5.0%
Bulk purchases - electricity	92 354	18 824	20.4%	18 824	20.4%	19 119	21.5%	(1.5%)
Inventory consumed	54 452	11 219	20.6%	11 219	20.6%	14 005	28.8%	(19.9%)
Debt impairment	50 948	-	-	-	-	-	-	-
Depreciation and amortisation	51 635	11 299	21.9%	11 299	21.9%	10 796	21.0%	4.7%
Interest	8 679	-	-	-	-	59	.6%	(100.0%)
Contracted services	181 915	25 557	14.0%	25 557	14.0%	33 244	19.0%	(23.1%)
Transfers and subsidies	5 738	984	17.1%	984	17.1%	1 478	27.5%	(33.4%)
Irrecoverable debts written off	41 774	8 522	20.4%	8 522	20.4%	2 649	10.8%	221.7%
Operational costs	85 354	16 709	19.6%	16 709	19.6%	13 891	21.1%	20.3%
Losses on disposal of Assets	-	810	-	810	-	1 022	-	(20.8%)
Other Losses	-	2	-	2	-	13	-	(80.5%)
Surplus/(Deficit)	(74 649)	47 901	-	47 901	-	49 468	-	-
Transfers and subsidies - capital (monetary allocations)	169 700	55 645	32.8%	55 645	32.8%	48 886	38.6%	13.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 051	103 546		103 546		98 354		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 051	103 546		103 546		98 354		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 051	103 546		103 546		98 354		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 051	103 546		103 546		98 354		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	158 518	49 280	31.1%	49 280	31.1%	44 463	31.6%	10.8%
National Government	86 770	37 721	43.5%	37 721	43.5%	22 529	37.1%	67.4%
Provincial Government	58 586	10 557	18.0%	10 557	18.0%	19 770	30.7%	(46.6%)
District Municipality	-	-	-	-	-	488	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 489	776	52.1%	776	52.1%	634	47.1%	22.4%
Transfers recognised - capital	146 845	49 054	33.4%	49 054	33.4%	43 421	34.3%	13.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 673	225	1.9%	225	1.9%	1 042	7.5%	(78.4%)
Capital Expenditure Functional	158 518	49 280	31.1%	49 280	31.1%	44 463	31.6%	10.8%
Municipal governance and administration	2 464	173	7.0%	173	7.0%	114	3.5%	52.4%
Executive and Council	1 291	16	1.3%	16	1.3%	42	16.5%	(61.4%)
Finance and administration	1 133	118	10.4%	118	10.4%	72	2.4%	64.7%
Internal audit	40	39	97.1%	39	97.1%	-	-	(100.0%)
Community and Public Safety	3 407	1	-	1	-	852	34.1%	(99.8%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	2 307	1	.1%	1	.1%	364	-	(99.6%)
Public Safety	580	-	-	-	-	488	-	(100.0%)
Housing	20	-	-	-	-	-	-	-
Health	500	-	-	-	-	-	-	-
Economic and Environmental Services	44 862	15 718	35.0%	15 718	35.0%	18 988	106.1%	(17.2%)
Planning and Development	30	52	174.4%	52	174.4%	26	5.4%	104.4%
Road Transport	44 832	15 666	34.9%	15 666	34.9%	18 963	108.9%	(17.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	107 786	33 387	31.0%	33 387	31.0%	24 509	21.0%	36.2%
Energy sources	12 834	4 247	33.1%	4 247	33.1%	-	-	(100.0%)
Water Management	42 458	21 287	50.1%	21 287	50.1%	11 847	108.8%	79.7%
Waste Water Management	51 919	7 854	15.1%	7 854	15.1%	12 662	12.4%	(38.0%)
Waste Management	575	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		824 673	250 983	30.4%	250 983	30.4%	221 014	28.0%	13.6%
Property rates		160 808	42 471	26.4%	42 471	26.4%	36 952	24.2%	14.9%
Service charges		241 574	56 865	23.5%	56 865	23.5%	42 558	19.6%	33.6%

Other revenue	72 236	20 933	29.0%	20 933	29.0%	29 926	61.3%	(30.0%)
Transfers and Subsidies - Operational	222 200	70 009	31.5%	70 009	31.5%	69 095	30.5%	1.3%
Transfers and Subsidies - Capital	111 682	58 758	52.6%	58 758	52.6%	37 847	29.9%	55.3%
Interest	16 174	1 948	12.0%	1 948	12.0%	4 637	24.0%	(58.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(700 137)	(170 554)	24.4%	(170 554)	24.4%	(165 236)	25.5%	3.2%
Suppliers and employees	(694 599)	(170 554)	24.6%	(170 554)	24.6%	(165 119)	25.7%	3.3%
Finance charges	-	-	-	-	-	(117)	132.5%	(100.0%)
Transfers and grants	(5 538)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	124 536	80 429	64.6%	80 429	64.6%	55 778	39.2%	44.2%
Cash Flow from Investing Activities								
Receipts	-	403	-	403	-	430	-	(6.3%)
Proceeds on disposal of PPE	-	406	-	406	-	434	-	(6.5%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(3)	-	(3)	-	(4)	-	(26.2%)
Payments	(173 938)	(67 586)	38.9%	(67 586)	38.9%	(62 424)	42.1%	8.3%
Capital assets	(173 938)	(67 586)	38.9%	(67 586)	38.9%	(62 424)	42.1%	8.3%
Net Cash from/(used) Investing Activities	(173 938)	(67 183)	38.6%	(67 183)	38.6%	(61 994)	41.8%	8.4%
Cash Flow from Financing Activities								
Receipts	-	69	-	69	-	34	15.8%	103.3%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	69	-	69	-	34	15.8%	103.3%
Payments	-	-	-	-	-	(457)	47.0%	(100.0%)
Repayment of borrowing	-	-	-	-	-	(457)	47.0%	(100.0%)
Net Cash from/(used) Financing Activities	-	69	-	69	-	(424)	55.9%	(116.3%)
Net Increase/(Decrease) in cash held	(49 402)	13 315	(27.0%)	13 315	(27.0%)	(6 639)	97.5%	(300.6%)
Cash/cash equivalents at the year begin:	138 552	64 823	46.8%	64 823	46.8%	139 525	100.1%	(53.5%)
Cash/cash equivalents at the year end:	89 151	80 006	89.7%	80 006	89.7%	132 886	100.2%	(39.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 604	14.7%	3 184	5.4%	2 935	5.0%	43 821	74.9%	58 544	21.9%	(50 869)	(86.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 215	29.4%	4 555	13.1%	2 090	6.0%	17 845	51.4%	34 705	13.0%	(15)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 883	22.6%	4 930	8.0%	8 066	13.1%	34 519	56.2%	61 398	23.0%	(9 709)	(15.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 226	12.9%	1 642	6.6%	1 712	6.8%	18 485	73.7%	25 065	9.4%	(19 527)	(77.9%)	-	-
Receivables from Exchange Transactions - Waste Management	3 274	9.8%	1 503	4.5%	1 702	5.1%	26 796	80.5%	33 276	12.5%	(20 620)	(62.0%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 252	100.0%	1 252	.5%	(96)	(7.6%)	-	-
Interest on Arrear Debtor Accounts	1 518	3.4%	1 442	3.2%	1 330	2.9%	40 871	90.5%	45 161	16.9%	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	140	1.8%	47	.6%	75	1.0%	7 586	96.7%	7 848	2.9%	(8 955)	(114.1%)	-	-
Total By Income Source	40 860	15.3%	17 303	6.5%	17 910	6.7%	191 176	71.5%	267 249	100.0%	(109 791)	(41.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	654	8.4%	228	2.9%	4 796	61.3%	2 146	27.4%	7 824	2.9%	323	4.1%	-	-
Commercial	7 240	14.6%	3 207	6.5%	2 084	4.2%	37 057	74.7%	49 588	18.6%	(10 067)	(20.3%)	-	-
Households	32 966	15.7%	13 867	6.6%	11 030	5.3%	151 973	72.4%	209 836	78.5%	(100 048)	(47.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 860	15.3%	17 303	6.5%	17 910	6.7%	191 176	71.5%	267 249	100.0%	(109 791)	(41.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	797	98.9%	9	1.1%	-	-	-	-	806	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	797	98.9%	9	1.1%	-	-	-	-	806	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	19 555 749	7 018 760	35.9%	7 018 760	35.9%	7 053 752	38.9%	(.5%)
Exchange Revenue								
Service charges - Electricity	6 464 349	1 993 656	30.8%	1 993 656	30.8%	1 680 570	28.8%	18.6%
Service charges - Water	2 983 123	389 732	13.1%	389 732	13.1%	572 844	19.5%	(32.0%)
Service charges - Waste Water Management	817 519	142 140	17.4%	142 140	17.4%	197 836	21.5%	(28.2%)
Service charges - Waste Management	348 080	56 016	16.1%	56 016	16.1%	77 311	23.4%	(27.5%)
Sale of Goods and Rendering of Services	114 371	19 985	17.5%	19 985	17.5%	25 829	22.0%	(22.6%)
Agency services	4 255	687	16.1%	687	16.1%	964	23.7%	(28.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 106 615	269 915	24.4%	269 915	24.4%	356 823	36.0%	(24.4%)
Interest earned from Current and Non Current Assets	291 739	22 235	7.6%	22 235	7.6%	9 932	4.4%	123.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	42 603	7 535	17.7%	7 535	17.7%	15 062	39.1%	(50.0%)
Licence and permits	21 319	3 867	18.1%	3 867	18.1%	5 493	27.3%	(29.6%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	29 273	7 677	26.2%	7 677	26.2%	6 747	20.7%	13.8%
Non-Exchange Revenue								
Property rates	3 299 358	3 394 110	102.9%	3 394 110	102.9%	3 173 007	101.0%	7.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	67 973	12 094	17.8%	12 094	17.8%	7 760	12.1%	55.8%
Licences or permits	1	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2 944 497	699 111	23.7%	699 111	23.7%	648 889	24.6%	7.7%
Interest	158 695	-	-	-	-	-	-	-
Fuel Levy	861 978	-	-	-	-	274 668	33.3%	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	17	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	19 533 147	2 423 561	12.4%	2 423 561	12.4%	3 659 130	20.2%	(33.8%)
Employee related costs	4 886 977	662 441	13.6%	662 441	13.6%	907 024	19.1%	(27.0%)
Remuneration of councillors	98 334	13 874	14.1%	13 874	14.1%	20 225	21.4%	(31.4%)
Bulk purchases - electricity	7 277 226	1 346 390	18.5%	1 346 390	18.5%	2 132 455	33.6%	(36.9%)
Inventory consumed	510 815	47 692	9.3%	47 692	9.3%	74 838	21.1%	(36.3%)
Debt impairment	1 946 427	-	-	-	-	-	-	-
Depreciation and amortisation	1 051 415	-	-	-	-	-	-	-
Interest	72 173	31 667	43.9%	31 667	43.9%	10 396	9.3%	204.6%
Contracted services	1 659 963	112 839	6.8%	112 839	6.8%	169 457	9.7%	(33.4%)
Transfers and subsidies	94 962	36 841	38.8%	36 841	38.8%	40 684	48.2%	(9.4%)
Irrecoverable debts written off	726 946	47 078	6.5%	47 078	6.5%	123 278	21.1%	(61.8%)
Operational costs	821 988	124 740	15.2%	124 740	15.2%	180 774	20.0%	(31.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	385 921	-	-	-	-	-	-	-
Surplus/(Deficit)	22 602	4 595 199	-	4 595 199	-	3 394 622	-	-
Transfers and subsidies - capital (monetary allocations)	1 366 561	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 389 163	4 595 199		4 595 199		3 394 622		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 389 163	4 595 199		4 595 199		3 394 622		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 389 163	4 595 199		4 595 199		3 394 622		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 389 163	4 595 199		4 595 199		3 394 622		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		2 091 286	84 255	4.0%	84 255	4.0%	86 805	4.5%	(2.9%)
National Government		1 325 029	55 416	4.2%	55 416	4.2%	51 384	4.6%	7.8%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		43 000	4 827	11.2%	4 827	11.2%	9 746	22.7%	(50.5%)
Transfers recognised - capital		1 368 029	60 243	4.4%	60 243	4.4%	61 130	5.3%	(1.5%)
Borrowing		60 500	-	-	-	-	-	-	-
Internally generated funds		662 757	24 012	3.6%	24 012	3.6%	25 675	4.1%	(6.5%)
Capital Expenditure Functional		2 150 128	84 255	3.9%	84 255	3.9%	93 096	4.7%	(9.5%)
Municipal governance and administration		270 443	2 423	.9%	2 423	.9%	9 413	4.3%	(74.3%)
Executive and Council		270 443	2 423	.9%	2 423	.9%	9 413	4.3%	(74.3%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		199 467	590	.3%	590	.3%	648	.4%	(9.0%)
Community and Social Services		73 580	500	.7%	500	.7%	648	1.3%	(22.9%)
Sport And Recreation		77 340	-	-	-	-	-	-	-
Public Safety		46 647	90	.2%	90	.2%	-	-	(100.0%)
Housing		600	-	-	-	-	-	-	-
Health		1 300	-	-	-	-	-	-	-
Economic and Environmental Services		549 435	38 069	6.9%	38 069	6.9%	36 501	7.2%	4.3%
Planning and Development		58 842	-	-	-	-	-	-	-
Road Transport		489 593	38 069	7.8%	38 069	7.8%	36 501	8.1%	4.3%
Environmental Protection		1 000	-	-	-	-	-	-	-
Trading Services		1 122 783	43 173	3.8%	43 173	3.8%	46 534	4.3%	(7.2%)
Energy sources		205 123	16 959	8.3%	16 959	8.3%	34 354	13.9%	(50.6%)
Water Management		554 787	18 660	3.4%	18 660	3.4%	963	.2%	1 837.9%
Waste Water Management		324 873	7 555	2.3%	7 555	2.3%	11 216	3.4%	(32.6%)
Waste Management		38 000	-	-	-	-	-	-	-
Other		8 000	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		14 417 914	321 327	2.2%	321 327	2.2%	252 424	1.4%	27.3%
Property rates		146 923	321 178	218.6%	321 178	218.6%	223 717	7.2%	43.6%
Service charges		11 127 045					28 706	3%	(100.0%)

Other revenue	670 041	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	2 330 627	149	-	149	-	-	-	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	93 279	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(14 544 867)	(365 975)	2.5%	(365 975)	2.5%	(177 214)	1.3%	106.5%
Suppliers and employees	(14 544 867)	(365 975)	2.5%	(365 975)	2.5%	(177 214)	1.3%	106.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(126 953)	(44 648)	35.2%	(44 648)	35.2%	75 210	2.0%	(159.4%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(126 953)	(44 648)	35.2%	(44 648)	35.2%	75 210	2.1%	(159.4%)
Cash/cash equivalents at the year begin:	4 515 032	3 848 318	85.2%	3 848 318	85.2%	-	-	(100.0%)
Cash/cash equivalents at the year end:	4 388 079	3 851 627	87.8%	3 851 627	87.8%	4 504 870	98.4%	(14.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	419 306	3.9%	340 098	3.2%	814 797	7.6%	9 152 339	85.3%	10 726 541	43.9%	47 629	.4%	29 221 872	272.4%
Trade and Other Receivables from Exchange Transactions - Electricity	599 373	38.9%	149 755	9.7%	51 796	3.4%	739 730	48.0%	1 540 654	6.3%	850	.1%	2 624 521	170.4%
Receivables from Non-exchange Transactions - Property Rates	2 764 871	58.1%	236 812	5.0%	43 869	9%	1 713 114	36.0%	4 758 666	19.5%	14 800	.3%	2 344 769	49.3%
Receivables from Exchange Transactions - Waste Water Management	114 316	6.7%	59 363	3.5%	47 907	2.8%	1 476 111	86.9%	1 697 697	7.0%	10 263	.6%	4 846 787	285.5%
Receivables from Exchange Transactions - Waste Management	51 157	6.1%	24 578	3.0%	16 665	2.0%	739 550	88.9%	831 951	3.4%	8 468	1.0%	2 597 429	312.2%
Receivables from Exchange Transactions - Property Rental Debtors	6 348	9.8%	2 665	4.1%	1 119	1.7%	54 591	84.3%	64 723	.3%	-	-	225 659	348.7%
Interest on Arrear Debtor Accounts	143 302	3.3%	152 504	3.5%	160 441	3.7%	3 855 789	89.4%	4 312 036	17.7%	12 663	.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 965	4.4%	5 205	1.1%	7 995	1.7%	440 956	92.8%	475 122	1.9%	1 971	.4%	-	-
Total By Income Source	4 119 637	16.9%	970 982	4.0%	1 144 590	4.7%	18 172 179	74.5%	24 407 388	100.0%	96 642	.4%	41 861 037	171.5%
Debtors Age Analysis By Customer Group														
Organs of State	99 765	21.0%	180 235	38.0%	11 761	2.5%	183 122	38.6%	474 883	1.9%	-	-	-	-
Commercial	1 843 553	43.7%	208 798	5.0%	77 977	1.8%	2 086 754	49.5%	4 217 082	17.3%	-	-	-	-
Households	2 176 319	11.0%	581 950	3.0%	1 054 852	5.4%	15 902 303	80.7%	19 715 424	80.8%	96 642	.5%	41 861 037	212.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 119 637	16.9%	970 982	4.0%	1 144 590	4.7%	18 172 179	74.5%	24 407 388	100.0%	96 642	.4%	41 861 037	171.5%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	553 649	100.0%	-	-	-	-	-	-	553 649	37.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	72 995	35.8%	1 740	.9%	405	.2%	128 914	63.2%	204 054	13.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	66 706	9.3%	146 683	20.5%	503 321	70.2%	716 710	48.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	626 644	42.5%	68 446	4.6%	147 088	10.0%	632 235	42.9%	1 474 414	100.0%

Contact Details

Municipal Manager	Mr Lonwabo Ngqogo (Acting)	041 506 3208
Chief Financial Officer	Mr Jackson Ngqalwane	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	213 773	72 292	33.8%	72 292	33.8%	83 683	42.1%	(13.6%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 731	639	36.9%	639	36.9%	702	42.3%	(9.0%)
Sale of Goods and Rendering of Services	5 186	11	2.1%	11	2.1%	12	2.2%	(6.8%)
Agency services	636	126	19.9%	126	19.9%	108	17.7%	16.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	81	-	81	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	7 223	889	12.3%	889	12.3%	2 231	34.2%	(60.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	902	142	15.7%	142	15.7%	121	15.3%	17.0%
Licence and permits	2 810	608	21.6%	608	21.6%	510	18.9%	19.2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	58	41	70.8%	41	70.8%	26	46.9%	57.4%
Non-Exchange Revenue								
Property rates	46 639	17 959	38.5%	17 959	38.5%	18 667	41.7%	(3.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	715	104	14.5%	104	14.5%	109	15.9%	(5.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 895	50 751	35.8%	50 751	35.8%	60 328	46.3%	(15.9%)
Interest	5 977	942	15.8%	942	15.8%	867	15.1%	8.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	212 532	51 477	24.2%	51 477	24.2%	55 285	27.5%	(6.9%)
Employee related costs	100 012	24 379	24.4%	24 379	24.4%	21 655	23.3%	12.6%
Remuneration of councillors	11 356	2 443	21.5%	2 443	21.5%	2 351	19.9%	3.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	9	6.3%	(100.0%)
Debt impairment	1 081	-	-	-	-	-	-	-
Depreciation and amortisation	18 219	5 066	27.8%	5 066	27.8%	4 977	27.3%	1.8%
Interest	568	-	-	-	-	-	-	-
Contracted services	52 312	12 206	23.3%	12 206	23.3%	16 716	38.7%	(27.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	196	154	78.9%	154	78.9%	74	4.5%	108.7%
Operational costs	28 789	7 228	25.1%	7 228	25.1%	9 502	30.9%	(23.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 241	20 816	-	20 816	-	28 398	-	-
Transfers and subsidies - capital (monetary allocations)	48 670	15 839	32.5%	15 839	32.5%	4 720	13.7%	235.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 911	36 655	-	36 655	-	33 118	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 911	36 655	-	36 655	-	33 118	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 911	36 655	-	36 655	-	33 118	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 911	36 655	-	36 655	-	33 118	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		49 637	12 704	25.6%	12 704	25.6%	672 607	1 553.3%	(98.1%)
National Government		31 178	10 127	32.5%	10 127	32.5%	25 837	93.7%	(60.8%)
Provincial Government		8 696	919	10.6%	919	10.6%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		39 874	11 046	27.7%	11 046	27.7%	25 837	85.6%	(57.2%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		9 763	1 658	17.0%	1 658	17.0%	646 770	4 928.4%	(99.7%)
Capital Expenditure Functional		49 637	12 704	25.6%	12 704	25.6%	672 607	1 553.3%	(98.1%)
Municipal governance and administration		12 670	919	7.3%	919	7.3%	640 866	8 980.6%	(99.9%)
Executive and Council		1 304	-	-	-	-	23	100.0%	(100.0%)
Finance and administration		11 365	919	8.1%	919	8.1%	640 843	8 980.3%	(99.9%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		15 124	2 868	19.0%	2 868	19.0%	17 096	254.4%	(83.2%)
Community and Social Services		6 428	438	6.8%	438	6.8%	6 075	161.0%	(92.8%)
Sport And Recreation		8 696	2 430	27.9%	2 430	27.9%	10 995	373.0%	(77.9%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	26	100.0%	(100.0%)
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		17 188	5 838	34.0%	5 838	34.0%	4 849	24.5%	20.4%
Planning and Development		9 042	3 238	35.8%	3 238	35.8%	859	9.8%	276.9%
Road Transport		8 147	2 600	31.9%	2 600	31.9%	3 990	36.1%	(34.8%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		4 656	3 078	66.1%	3 078	66.1%	9 795	101.3%	(68.6%)
Energy sources		4 228	3 078	72.8%	3 078	72.8%	8 718	91.8%	(64.7%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		428	-	-	-	-	1 078	619.6%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		243 845	54 351	22.3%	54 351	22.3%	(74 005)	(34.4%)	
Property rates		38 478	11 750	30.5%	11 750	30.5%	10 585	28.7%	
Service charges		1 593	534	33.5%	534	33.5%	561	36.7%	

Other revenue	5 985	1 161	19.4%	1 161	19.4%	1 020	18.0%	13.8%
Transfers and Subsidies - Operational	141 895	13 514	9.5%	13 514	9.5%	(13 730)	(10.5%)	(198.4%)
Transfers and Subsidies - Capital	48 670	25 305	52.0%	25 305	52.0%	(75 977)	(220.1%)	(133.3%)
Interest	7 223	2 087	28.9%	2 087	28.9%	3 536	54.2%	(41.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(201 184)	(66 910)	33.3%	(66 910)	33.3%	(880 307)	464.0%	(92.4%)
Suppliers and employees	(200 616)	(66 910)	33.4%	(66 910)	33.4%	(880 307)	465.2%	(92.4%)
Finance charges	(568)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	42 661	(12 559)	(29.4%)	(12 559)	(29.4%)	(954 312)	(3 721.9%)	(98.7%)
Cash Flow from Investing Activities								
Receipts	5 339	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 339	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(57 083)	-	-	-	-	-	-	-
Capital assets	(57 083)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(51 744)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 083)	(12 559)	138.3%	(12 559)	138.3%	(954 312)	5 012.7%	(98.7%)
Cash/cash equivalents at the year begin:	11 960	-	-	-	-	50 721	70.0%	(100.0%)
Cash/cash equivalents at the year end:	2 877	(12 559)	(436.6%)	(12 559)	(436.6%)	(954 312)	(1 785.4%)	(98.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	680	3.2%	(9)	-	5 837	27.3%	14 893	69.6%	21 400	50.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rates	258	9.9%	(3)	(.1%)	259	9.9%	2 105	80.4%	2 619	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	16.7%	-	-	9	3.2%	215	80.1%	268	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	693	3.7%	-	-	343	1.8%	17 595	94.4%	18 631	43.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(64)	41.2%	(3)	1.7%	(0)	.1%	(88)	57.0%	(155)	(.4%)	-	-	-	-
Total By Income Source	1 612	3.8%	(15)	-	6 447	15.1%	34 720	81.2%	42 763	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	186	1.3%	(2)	-	5 341	37.8%	8 588	60.9%	14 113	33.0%	-	-	-	-
Commercial	455	8.7%	(3)	(.1%)	165	3.1%	4 626	88.2%	5 242	12.3%	-	-	-	-
Households	667	5.4%	(10)	(.1%)	288	2.3%	11 420	92.4%	12 365	28.9%	-	-	-	-
Other	304	2.8%	(0)	-	653	5.9%	10 086	91.3%	11 043	25.8%	-	-	-	-
Total By Customer Group	1 612	3.8%	(15)	-	6 447	15.1%	34 720	81.2%	42 763	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	578	88.2%	-	-	-	-	77	11.8%	655	41.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	883	93.6%	0	-	-	-	60	6.3%	942	59.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 461	91.4%	0	-	-	-	137	8.6%	1 598	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	453 171	178 966	39.5%	178 966	39.5%	186 553	40.4%	(4.1%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 296	357	27.6%	357	27.6%	349	23.3%	2.2%
Sale of Goods and Rendering of Services	4 276	2 441	57.1%	2 441	57.1%	102	16.6%	2 291.7%
Agency services	6 400	1 231	19.2%	1 231	19.2%	1 084	16.9%	13.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	749	250	33.4%	250	33.4%	253	34.5%	(1.3%)
Interest earned from Current and Non Current Assets	22 000	5 211	23.7%	5 211	23.7%	6 824	45.5%	(23.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 224	184	15.1%	184	15.1%	268	22.3%	(31.3%)
Licence and permits	200	24	12.2%	24	12.2%	14	7.2%	70.9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	380	214	56.4%	214	56.4%	76	40.3%	183.1%
Non-Exchange Revenue								
Property rates	42 607	20 794	48.8%	20 794	48.8%	22 115	52.9%	(6.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 552	661	42.6%	661	42.6%	319	23.5%	106.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	362 391	145 301	40.1%	145 301	40.1%	152 859	40.0%	(4.9%)
Interest	9 097	2 297	25.3%	2 297	25.3%	2 225	24.9%	3.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	65	6.5%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	552 377	124 603	22.6%	124 603	22.6%	103 540	18.4%	20.3%
Employee related costs	181 307	42 097	23.2%	42 097	23.2%	39 916	23.1%	5.5%
Remuneration of councillors	31 073	6 835	22.0%	6 835	22.0%	6 262	20.7%	9.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	724	11.1%	(100.0%)
Debt impairment	11 163	-	-	-	-	1 227	9.9%	(100.0%)
Depreciation and amortisation	57 500	15 157	26.4%	15 157	26.4%	13 239	24.1%	14.5%
Interest	150	-	-	-	-	-	-	-
Contracted services	106 909	24 961	23.3%	24 961	23.3%	21 727	21.7%	14.9%
Transfers and subsidies	7 000	813	11.6%	813	11.6%	580	5.5%	40.1%
Irrecoverable debts written off	16 500	576	3.5%	576	3.5%	-	-	(100.0%)
Operational costs	140 775	34 163	24.3%	34 163	24.3%	19 864	14.9%	72.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99 206)	54 363	-	54 363	-	83 013	-	-
Transfers and subsidies - capital (monetary allocations)	65 535	21 831	33.3%	21 831	33.3%	31 442	51.5%	(30.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 671)	76 195		76 195		114 455		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(33 671)	76 195		76 195		114 455		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 671)	76 195		76 195		114 455		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 671)	76 195		76 195		114 455		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		137 355	30 000	21.8%	30 000	21.8%	37 764	26.4%	(20.6%)
National Government		64 835	18 984	29.3%	18 984	29.3%	29 068	47.8%	(34.7%)
Provincial Government		700	-	-	-	-	2 461	1 128.8%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		65 535	18 984	29.0%	18 984	29.0%	31 528	51.7%	(39.8%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		71 820	11 016	15.3%	11 016	15.3%	6 236	7.6%	76.7%
Capital Expenditure Functional		137 355	30 000	21.8%	30 000	21.8%	37 764	26.4%	(20.6%)
Municipal governance and administration		11 850	150	1.3%	150	1.3%	-	-	(100.0%)
Executive and Council		300	-	-	-	-	-	-	-
Finance and administration		11 550	150	1.3%	150	1.3%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		105 335	29 849	28.3%	29 849	28.3%	34 351	32.2%	(13.1%)
Planning and Development		2 500	-	-	-	-	-	-	-
Road Transport		102 835	29 849	29.0%	29 849	29.0%	34 351	32.2%	(13.1%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		20 170	-	-	-	-	3 414	16.9%	(100.0%)
Energy sources		13 000	-	-	-	-	3 327	32.5%	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		7 170	-	-	-	-	87	.9%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		551 328	223 964	40.6%	223 964	40.6%	184 605	33.8%	21.3%
Property rates		48 227	5 684	11.8%	5 684	11.8%	13 301	30.9%	(57.3%)
Service charges		2 511	368	14.7%	368	14.7%	183	9.6%	101.4%

Other revenue	50 664	25 965	51.2%	25 965	51.2%	5 648	13.3%	359.7%
Transfers and Subsidies - Operational	362 391	146 541	40.4%	146 541	40.4%	146 806	38.4%	(.2%)
Transfers and Subsidies - Capital	65 535	45 054	68.7%	45 054	68.7%	18 667	30.6%	141.4%
Interest	22 000	351	1.6%	351	1.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(469 857)	(62 272)	13.3%	(62 272)	13.3%	(42 676)	9.4%	45.9%
Suppliers and employees	(462 707)	(62 272)	13.5%	(62 272)	13.5%	(42 676)	9.6%	45.9%
Finance charges	(150)	-	-	-	-	-	-	-
Transfers and grants	(7 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 471	161 692	198.5%	161 692	198.5%	141 929	153.9%	13.9%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(137 355)	(34 283)	25.0%	(34 283)	25.0%	(38 931)	27.2%	(11.9%)
Capital assets	(137 355)	(34 283)	25.0%	(34 283)	25.0%	(38 931)	27.2%	(11.9%)
Net Cash from/(used) Investing Activities	(137 355)	(34 283)	25.0%	(34 283)	25.0%	(38 931)	27.2%	(11.9%)
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	(55 883)	127 409	(228.0%)	127 409	(228.0%)	102 998	(202.0%)	23.7%
Cash/cash equivalents at the year begin:	334 981	288 536	86.1%	288 536	86.1%	267 814	144.0%	7.7%
Cash/cash equivalents at the year end:	279 097	415 946	149.0%	415 946	149.0%	370 820	274.7%	12.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 527	1.4%	853	.8%	17 178	16.1%	86 916	81.6%	106 474	76.7%	(567)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	129	1.1%	115	1.0%	110	.9%	11 724	97.1%	12 078	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	942	4.6%	804	4.0%	799	3.9%	17 718	87.4%	20 262	14.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	2 597	1.9%	1 772	1.3%	18 087	13.0%	116 359	83.8%	138 815	100.0%	(567)	(.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	198	.8%	61	.3%	16 490	70.6%	6 597	28.3%	23 346	16.8%	(22)	(.1%)	-	-
Commercial	1 780	2.5%	1 066	1.5%	1 033	1.5%	67 345	94.6%	71 224	51.3%	(95)	(.1%)	-	-
Households	619	1.4%	645	1.5%	564	1.3%	42 416	95.9%	44 244	31.9%	(450)	(1.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 597	1.9%	1 772	1.3%	18 087	13.0%	116 359	83.8%	138 815	100.0%	(567)	(.4%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 874	99.7%	-	-	-	-	16	.3%	5 891	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 874	99.7%	-	-	-	-	16	.3%	5 891	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget		First Quarter	Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	321 993	92 188	28.6%	92 188	28.6%	77 009	24.5%	19.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	793	184	23.2%	184	23.2%	188	24.7%	(2.0%)
Sale of Goods and Rendering of Services	93 801	14	-	14	-	20	4.6%	(29.1%)
Agency services	-	-	-	-	-	109	.1%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	193	179	92.8%	179	92.8%	80	14.4%	125.3%
Interest earned from Current and Non Current Assets	4 000	721	18.0%	721	18.0%	1 231	24.6%	(41.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	875	121	13.8%	121	13.8%	14	1.0%	757.2%
Licence and permits	1 235	149	12.1%	149	12.1%	139	11.3%	7.0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 437	30	.7%	30	.7%	21	.5%	45.0%
Non-Exchange Revenue								
Property rates	24 000	21 011	87.5%	21 011	87.5%	5 901	34.7%	256.0%
Surcharges and Taxes	16 671	-	-	-	-	-	-	-
Fines, penalties and forfeits	162	31	18.8%	31	18.8%	61	39.3%	(50.0%)
Licences or permits	1 680	47	2.8%	47	2.8%	51	3.0%	(7.4%)
Transfer and subsidies - Operational	174 146	69 701	40.0%	69 701	40.0%	69 195	37.7%	.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	283 378	59 271	20.9%	59 271	20.9%	17 967	7.9%	229.9%
Employee related costs	111 652	27 241	24.4%	27 241	24.4%	-	-	(100.0%)
Remuneration of councillors	14 961	3 440	23.0%	3 440	23.0%	-	-	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	3 750	266	7.1%	266	7.1%	92	(9.4%)	188.5%
Debt impairment	2 862	-	-	-	-	-	-	-
Depreciation and amortisation	43 477	7 081	16.3%	7 081	16.3%	-	-	(100.0%)
Interest	510	127	25.0%	127	25.0%	358	17.0%	(64.4%)
Contracted services	37 209	9 255	24.9%	9 255	24.9%	7 566	15.8%	22.3%
Transfers and subsidies	1 051	104	9.9%	104	9.9%	120	11.2%	(13.0%)
Irrecoverable debts written off	1 086	559	51.5%	559	51.5%	-	-	(100.0%)
Operational costs	58 186	11 196	19.2%	11 196	19.2%	9 832	19.6%	13.9%
Losses on disposal of Assets	7 634	-	-	-	-	-	-	-
Other Losses	1 000	-	-	-	-	-	-	-
Surplus/(Deficit)	38 615	32 917	-	32 917	-	59 042	-	-
Transfers and subsidies - capital (monetary allocations)	73 477	11 089	15.1%	11 089	15.1%	26 115	32.6%	(57.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 091	44 006	-	44 006	-	85 157	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 091	44 006	-	44 006	-	85 157	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 091	44 006	-	44 006	-	85 157	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 091	44 006	-	44 006	-	85 157	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	68 270	4 454	6.5%	4 454	6.5%	23 258	30.1%	(80.8%)
National Government	55 834	1 062	1.9%	1 062	1.9%	13 458	22.2%	(92.1%)
Provincial Government	8 696	2 473	28.4%	2 473	28.4%	9 713	102.0%	(74.5%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 530	3 534	5.5%	3 534	5.5%	23 171	33.1%	(84.7%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 740	920	24.6%	920	24.6%	87	1.2%	958.7%
Capital Expenditure Functional	68 270	4 454	6.5%	4 454	6.5%	23 258	30.1%	(80.8%)
Municipal governance and administration	3 218	585	18.2%	585	18.2%	87	5.3%	573.1%
Executive and Council	644	-	-	-	-	59	26.9%	(100.0%)
Finance and administration	2 574	585	22.7%	585	22.7%	28	2.0%	1 960.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 259	59	.6%	59	.6%	366	3.5%	(83.9%)
Community and Social Services	9 998	-	-	-	-	366	3.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	261	59	22.6%	59	22.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 750	3 534	6.8%	3 534	6.8%	22 805	35.8%	(84.5%)
Planning and Development	25 259	1 071	4.2%	1 071	4.2%	460	2.5%	133.0%
Road Transport	26 491	2 464	9.3%	2 464	9.3%	22 346	49.6%	(89.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	3 043	276	9.1%	276	9.1%	-	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	276	-	276	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3 043	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		389 356	139 748	35.9%	139 748	35.9%	96 481	25.0%	44.8%
Property rates		18 720	12 577	67.2%	12 577	67.2%	19 810	149.4%	(36.5%)
Service charges		119	99	83.1%	99	83.1%	303	265.4%	(67.3%)

Other revenue	118 894	3 172	2.7%	3 172	2.7%	478	.5%	564.0%
Transfers and Subsidies - Operational	174 146	90 673	52.1%	90 673	52.1%	86 853	47.2%	4.4%
Transfers and Subsidies - Capital	73 477	33 227	45.2%	33 227	45.2%	(10 962)	(13.7%)	(403.1%)
Interest	4 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(222 706)	(36 538)	16.4%	(36 538)	16.4%	1 737	(1.2%)	(2 203.1%)
Suppliers and employees	(221 145)	(36 538)	16.5%	(36 538)	16.5%	1 737	(1.2%)	(2 203.1%)
Finance charges	(510)	0	-	0	-	-	-	(100.0%)
Transfers and grants	(1 051)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	166 649	103 209	61.9%	103 209	61.9%	98 219	41.8%	5.1%
Cash Flow from Investing Activities								
Receipts	-	4 092	-	4 092	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	4 092	-	4 092	-	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(78 510)	-	-	-	-	-	-	-
Capital assets	(78 510)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(78 510)	4 092	(5.2%)	4 092	(5.2%)	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	4 280	(1 400)	(32.7%)	(1 400)	(32.7%)	-	-	(100.0%)
Repayment of borrowing	4 280	(1 400)	(32.7%)	(1 400)	(32.7%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	4 280	(1 400)	(32.7%)	(1 400)	(32.7%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	92 419	105 902	114.6%	105 902	114.6%	98 219	67.2%	7.8%
Cash/cash equivalents at the year begin:	24 912	0	-	-	-	13	.3%	(99.8%)
Cash/cash equivalents at the year end:	117 332	105 975	90.3%	105 975	90.3%	99 695	66.1%	6.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	279	.5%	(519)	(1.0%)	12 135	23.3%	40 165	77.2%	52 061	82.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100.0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	242	2.8%	(1)	-	119	1.4%	8 366	95.9%	8 727	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	179	22.1%	(10)	(1.3%)	80	9.9%	562	69.3%	811	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 651	100.0%	1 651	2.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	(12.5%)	-	-	9	73.3%	5	39.2%	12	-	-	-	-	-
Total By Income Source	699	1.1%	(529)	(.8%)	12 344	19.5%	50 747	80.2%	63 260	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	66	.3%	(503)	(2.3%)	11 600	53.7%	10 457	48.4%	21 620	34.2%	-	-	-	-
Commercial	417	2.6%	(2)	-	190	1.2%	15 201	96.2%	15 806	25.0%	-	-	-	-
Households	131	.7%	(3)	-	254	1.4%	17 458	97.9%	17 841	28.2%	-	-	-	-
Other	84	1.1%	(22)	(.3%)	299	3.7%	7 631	95.5%	7 993	12.6%	-	-	-	-
Total By Customer Group	699	1.1%	(529)	(.8%)	12 344	19.5%	50 747	80.2%	63 260	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1)	106.3%	-	-	-	-	0	(6.3%)	(1)	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1)	106.3%	-	-	-	-	0	(6.3%)	(1)	100.0%

Contact Details

Municipal Manager	Ms Ivy Sikhulu Ngweni	039 258 0056
Chief Financial Officer	Mr Mzukisi Mhlififi	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget		First Quarter	Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	477 958	222 539	46.6%	222 539	46.6%	175 151	35.7%	27.1%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	526	265	50.4%	265	50.4%	56	12.9%	374.5%
Sale of Goods and Rendering of Services	676	27 556	4 077.1%	27 556	4 077.1%	53	7.1%	52 149.6%
Agency services	1 579	234	14.8%	234	14.8%	285	16.4%	(17.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	115	62	53.7%	62	53.7%	75	67.9%	(17.6%)
Interest earned from Current and Non Current Assets	48 686	12 472	25.6%	12 472	25.6%	12 263	27.1%	1.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	190	64	33.5%	64	33.5%	-	-	(100.0%)
Rental from Fixed Assets	19	5	24.0%	5	24.0%	9	45.1%	(51.7%)
Licence and permits	4 828	1 268	26.3%	1 268	26.3%	1 104	23.8%	14.9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	285	365	128.0%	365	128.0%	173	55.0%	111.2%
Non-Exchange Revenue								
Property rates	20 999	17 620	83.9%	17 620	83.9%	-	-	(100.0%)
Surcharges and Taxes	-	-	-	-	-	10 850	-	(100.0%)
Fines, penalties and forfeits	482	46	9.5%	46	9.5%	133	28.7%	(65.7%)
Licences or permits	120	19	16.2%	19	16.2%	29	21.6%	(32.1%)
Transfer and subsidies - Operational	397 754	161 593	40.6%	161 593	40.6%	154 657	37.4%	4.5%
Interest	1 698	969	57.1%	969	57.1%	1 144	70.2%	(15.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	(10 993)	-	(100.0%)
Other Gains	-	-	-	-	-	5 314	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	552 843	107 585	19.5%	107 585	19.5%	93 702	16.1%	14.8%
Employee related costs	199 277	49 761	25.0%	49 761	25.0%	42 869	21.2%	16.1%
Remuneration of councillors	26 516	6 684	25.2%	6 684	25.2%	6 379	22.0%	4.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	9 497	710	7.5%	710	7.5%	(191)	(1.4%)	(472.4%)
Debt impairment (6 939)	-	-	-	-	-	-	-	-
Depreciation and amortisation	67 719	-	-	-	-	824	1.1%	(100.0%)
Interest	-	-	-	-	-	85	-	(100.0%)
Contracted services	127 040	25 652	20.2%	25 652	20.2%	(2 956)	(2.7%)	(967.9%)
Transfers and subsidies	24 760	8 882	35.9%	8 882	35.9%	17 814	26.5%	(50.1%)
Irrecoverable debts written off	7 441	-	-	-	-	7 300	-	(100.0%)
Operational costs	97 531	15 895	16.3%	15 895	16.3%	21 578	25.1%	(26.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(74 885)	114 954	-	114 954	-	81 449	-	-
Transfers and subsidies - capital (monetary allocations)	126 148	269	2%	269	2%	(21 988)	(21.1%)	(101.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	10 339	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	51 263	115 223		115 223		69 800		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	51 263	115 223		115 223		69 800		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 263	115 223		115 223		69 800		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 263	115 223		115 223		69 800		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26	
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
Capital Revenue and Expenditure									
Source of Finance	177 700	19 209	10.8%	19 209	10.8%	(72 598)	(45.5%)	(126.5%)	
National Government	107 737	13 001	12.1%	13 001	12.1%	(62 375)	(60.0%)	(120.8%)	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	(3 369)	-	(3 369)	-	(3 231)	-	4.3%	
Transfers recognised - capital	107 737	9 632	8.9%	9 632	8.9%	(65 606)	(63.1%)	(114.7%)	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	69 963	9 577	13.7%	9 577	13.7%	(6 992)	(12.6%)	(237.0%)	
Capital Expenditure Functional	180 526	20 333	11.3%	20 333	11.3%	67 808	42.5%	(70.0%)	
Municipal governance and administration	21 394	5 211	24.4%	5 211	24.4%	143 887	1 069.4%	(96.4%)	
Executive and Council	2 769	665	24.0%	665	24.0%	29	1.5%	2 185.2%	
Finance and administration	18 625	4 546	24.4%	4 546	24.4%	143 858	1 244.9%	(96.8%)	
Internal audit	-	-	-	-	-	-	-	-	
Community and Public Safety	5 870	(2 410)	(41.1%)	(2 410)	(41.1%)	(2 265)	(44.6%)	6.4%	
Community and Social Services	4 913	666	13.6%	666	13.6%	673	13.3%	(1.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	
Housing	957	(3 369)	(352.2%)	(3 369)	(352.2%)	(3 231)	-	4.3%	
Health	-	292	-	292	-	292	-	-	
Economic and Environmental Services	143 802	17 646	12.3%	17 646	12.3%	(63 483)	(51.4%)	(127.8%)	
Planning and Development	9 478	242	2.6%	242	2.6%	(4 198)	(419.8%)	(105.8%)	
Road Transport	134 324	17 404	13.0%	17 404	13.0%	(59 285)	(48.4%)	(129.4%)	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	9 460	(113)	(1.2%)	(113)	(1.2%)	(10 331)	(58.5%)	(98.9%)	
Energy sources	3 649	-	-	-	-	(12 691)	(268.9%)	(100.0%)	
Water Management	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	
Waste Management	5 811	(113)	(1.9%)	(113)	(1.9%)	2 361	18.3%	(104.8%)	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		553 526	232 658	42.0%	232 658	42.0%	203 156	41.5%	14.5%
Property rates		21 602	548	2.5%	548	2.5%	6 536	249.7%	(91.6%)
Service charges		483	231	47.8%	231	47.8%	44	10.2%	419.9%

Other revenue	8 609	2 241	26.0%	2 241	26.0%	15 114	43.6%	(85.2%)
Transfers and Subsidies - Operational	396 684	203 249	51.2%	203 249	51.2%	153 606	50.7%	32.3%
Transfers and Subsidies - Capital	126 148	25 884	20.5%	25 884	20.5%	17 200	16.5%	50.5%
Interest	-	505	-	505	-	10 656	23.5%	(95.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(521 666)	(84 898)	16.3%	(84 898)	16.3%	(57 113)	10.6%	48.6%
Suppliers and employees	(501 823)	(84 270)	16.8%	(84 270)	16.8%	(56 148)	10.8%	50.1%
Finance charges	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Transfers and grants	(19 843)	(628)	3.2%	(628)	3.2%	(964)	6.2%	(34.9%)
Net Cash from(used) Operating Activities	31 860	147 760	463.8%	147 760	463.8%	146 043	(308.7%)	1.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(204 355)	(26 555)	13.0%	(26 555)	13.0%	(49 624)	31.1%	(46.5%)
Capital assets	(204 355)	(26 555)	13.0%	(26 555)	13.0%	(49 624)	31.1%	(46.5%)
Net Cash from(used) Investing Activities	(204 355)	(26 555)	13.0%	(26 555)	13.0%	(49 624)	31.1%	(46.5%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(172 495)	121 206	(70.3%)	121 206	(70.3%)	96 419	(46.6%)	25.7%
Cash/cash equivalents at the year begin:	336 893	442 805	131.4%	442 805	131.4%	377 070	111.9%	17.4%
Cash/cash equivalents at the year end:	164 397	576 373	350.6%	576 373	350.6%	495 305	381.2%	16.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 860	24.8%	855	1.2%	594	8%	52 575	73.1%	71 884	94.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	192	5.0%	151	3.9%	76	2.0%	3 413	89.1%	3 831	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	18 051	23.8%	1 006	1.3%	670	.9%	55 987	73.9%	75 715	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 589	29.6%	202	.6%	175	5%	24 760	69.3%	35 726	47.2%	-	-	-	-
Commercial	2 415	22.9%	261	2.5%	160	1.5%	7 722	73.1%	10 559	13.9%	-	-	-	-
Households	5 048	17.2%	542	1.8%	335	1.1%	23 505	79.9%	29 430	38.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 051	23.8%	1 006	1.3%	670	.9%	55 987	73.9%	75 715	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 591	71.8%	(300)	(13.5%)	925	41.7%	-	-	2 216	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 591	71.8%	(300)	(13.5%)	925	41.7%	-	-	2 216	100.0%

Contact Details

Municipal Manager	Mr Mr Sithembile Munselo	047 555 0161
Chief Financial Officer	Mr Lubabalo Manjingolo	047 555 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O R TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 893 036	622 653	32.9%	622 653	32.9%	614 619	34.3%	1.3%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	302 811	40 267	13.3%	40 267	13.3%	63 398	21.8%	(36.5%)
Service charges - Waste Water Management	142 876	19 204	13.4%	19 204	13.4%	18 318	13.4%	4.8%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	34 966	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 775	11 017	46.3%	11 017	46.3%	13 990	60.0%	(21.2%)
Interest earned from Current and Non Current Assets	55 500	23 056	41.5%	23 056	41.5%	21 512	53.1%	7.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	242	31	12.8%	31	12.8%	35	15.0%	(10.3%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	140	-	140	-	219	-	(36.4%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	500	55	11.0%	55	11.0%	-	-	(100.0%)
Transfer and subsidies - Operational	1 331 067	527 777	39.7%	527 777	39.7%	497 147	39.8%	6.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 300	1 106	85.1%	1 106	85.1%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 820 694	534 207	29.3%	534 207	29.3%	263 591	15.9%	102.7%
Employee related costs	848 906	187 136	22.0%	187 136	22.0%	168 148	20.9%	11.3%
Remuneration of councillors	28 105	5 708	20.3%	5 708	20.3%	5 370	20.1%	6.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	125 053	12 091	9.7%	12 091	9.7%	16 718	16.4%	(27.7%)
Debt impairment	107 508	-	-	-	-	-	-	-
Depreciation and amortisation	172 017	-	-	-	-	-	-	-
Interest	550	-	-	-	-	-	-	-
Contracted services	197 558	24 049	12.2%	24 049	12.2%	18 096	11.1%	32.9%
Transfers and subsidies	80 063	14 654	18.3%	14 654	18.3%	12 735	18.2%	15.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	260 935	290 570	111.4%	290 570	111.4%	42 524	20.1%	583.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	72 343	88 446	-	88 446	-	351 029	-	-
Transfers and subsidies - capital (monetary allocations)	1 232 925	30 000	2.4%	30 000	2.4%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 305 268	118 446		118 446		351 029		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 305 268	118 446		118 446		351 029		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 305 268	118 446		118 446		351 029		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 305 268	118 446		118 446		351 029		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		1 369 537	184 904	13.5%	184 904	13.5%	220 062	15.3%	(16.0%)	
National Government		1 225 925	178 908	14.6%	178 908	14.6%	204 824	15.4%	(12.7%)	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		60 651	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		1 286 576	178 908	13.9%	178 908	13.9%	204 824	14.8%	(12.7%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		82 961	5 996	7.2%	5 996	7.2%	15 238	26.1%	(60.7%)	
Capital Expenditure Functional		1 369 537	184 904	13.5%	184 904	13.5%	220 062	15.3%	(16.0%)	
Municipal governance and administration		25 060	1 217	4.9%	1 217	4.9%	4 214	17.0%	(71.1%)	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		25 060	1 217	4.9%	1 217	4.9%	4 214	17.0%	(71.1%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		136 000	2 300	1.7%	2 300	1.7%	21 612	10.3%	(89.4%)	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		6 000	-	-	-	-	-	-	-	
Housing		130 000	2 300	1.8%	2 300	1.8%	21 612	10.5%	(89.4%)	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		82 095	4 769	5.8%	4 769	5.8%	9 658	13.5%	(50.6%)	
Planning and Development		60 651	-	-	-	-	-	-	-	
Road Transport		21 444	4 769	22.2%	4 769	22.2%	9 658	65.3%	(50.6%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		1 126 382	176 618	15.7%	176 618	15.7%	184 578	16.3%	(4.3%)	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		1 126 382	176 618	15.7%	176 618	15.7%	184 578	16.3%	(4.3%)	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		2 898 302	989 508	34.1%	989 508	34.1%	958 701	33.1%	
Property rates		-	-	-	-	-	-	-	
Service charges		334 455	55 140	16.5%	55 140	16.5%	67 541	20.8%	
								(18.4%)	

Other revenue	133 656	56 704	42.4%	56 704	42.4%	41 176	20.0%	37.7%
Transfers and Subsidies - Operational	1 271 766	530 460	41.7%	530 460	41.7%	500 108	41.7%	6.1%
Transfers and Subsidies - Capital	1 102 925	324 149	29.4%	324 149	29.4%	328 364	29.3%	(1.3%)
Interest	55 500	23 056	41.5%	23 056	41.5%	21 512	53.1%	7.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 505 374)	(566 149)	37.6%	(566 149)	37.6%	(590 094)	44.7%	(4.1%)
Suppliers and employees	(1 505 374)	(566 149)	37.6%	(566 149)	37.6%	(590 094)	44.7%	(4.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 392 928	423 359	30.4%	423 359	30.4%	368 607	23.4%	14.9%
Cash Flow from Investing Activities								
Receipts	1 300	1 106	85.1%	1 106	85.1%	-	-	(100.0%)
Proceeds on disposal of PPE	1 300	1 106	85.1%	1 106	85.1%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 369 537)	(184 904)	13.5%	(184 904)	13.5%	(220 062)	15.3%	(16.0%)
Capital assets	(1 369 537)	(184 904)	13.5%	(184 904)	13.5%	(220 062)	15.3%	(16.0%)
Net Cash from/(used) Investing Activities	(1 368 237)	(183 797)	13.4%	(183 797)	13.4%	(220 062)	15.3%	(16.5%)
Cash Flow from Financing Activities								
Receipts	450	76	17.0%	76	17.0%	(377)	-	(120.2%)
Short term loans	-	-	-	-	-	(377)	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	450	76	17.0%	76	17.0%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	450	76	17.0%	76	17.0%	(377)	-	(120.2%)
Net Increase/(Decrease) in cash held	25 140	239 638	953.2%	239 638	953.2%	148 168	113.4%	61.7%
Cash/cash equivalents at the year begin:	529 011	764 666	144.5%	764 666	144.5%	468 036	114.9%	63.4%
Cash/cash equivalents at the year end:	554 152	1 004 304	181.2%	1 004 304	181.2%	616 204	114.6%	63.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	54 987	7.9%	24 088	3.4%	14 509	2.1%	604 635	86.6%	698 219	91.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 608	17.3%	3 082	5.0%	2 142	3.5%	45 473	74.2%	61 305	8.1%	-	-	-	-
Total By Income Source	65 594	8.6%	27 170	3.6%	16 651	2.2%	650 109	85.6%	759 524	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	19 443	19.1%	5 634	5.5%	2 018	2.0%	74 558	73.3%	101 653	13.4%	-	-	-	-
Commercial	13 338	6.8%	5 618	2.9%	4 432	2.3%	173 166	88.1%	196 554	25.9%	-	-	-	-
Households	22 206	5.6%	12 837	3.2%	8 058	2.0%	356 911	89.2%	400 012	52.7%	-	-	-	-
Other	10 608	17.3%	3 082	5.0%	2 142	3.5%	45 473	74.2%	61 305	8.1%	-	-	-	-
Total By Customer Group	65 594	8.6%	27 170	3.6%	16 651	2.2%	650 109	85.6%	759 524	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	5 729	18.1%	-	-	25 957	81.9%	31 686	31.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 778	8.3%	11 385	16.4%	6 101	8.8%	46 190	66.5%	69 454	68.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 778	5.7%	17 114	16.9%	6 101	6.0%	72 147	71.3%	101 140	100.0%

Contact Details

Municipal Manager	Mr Bongani Matomela	047 501 6407
Chief Financial Officer	Mr Sakiwo Hopa	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	383 573	106 273	27.7%	106 273	27.7%	124 200	33.2%	(14.4%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 565	294	18.8%	294	18.8%	301	10.2%	(2.2%)
Sale of Goods and Rendering of Services	758	10	1.3%	10	1.3%	27	3.7%	(62.9%)
Agency services	1 773	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 034	493	24.3%	493	24.3%	144	7.4%	241.7%
Interest earned from Current and Non Current Assets	116 237	1 325	1.1%	1 325	1.1%	2 963	2.8%	(55.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	261	47	18.2%	47	18.2%	39	7.9%	20.8%
Licence and permits	261	24	9.1%	24	9.1%	30	12.1%	(22.1%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 031	121	11.7%	121	11.7%	119	103.1%	1.3%
Non-Exchange Revenue								
Property rates	15 645	15 809	101.0%	15 809	101.0%	15 230	101.5%	3.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	110	-	-	-	-	-	-	-
Licences or permits	782	-	-	-	-	-	-	-
Transfer and subsidies - Operational	236 224	87 482	37.0%	87 482	37.0%	103 452	43.7%	(15.4%)
Interest	5 789	668	11.5%	668	11.5%	835	15.0%	(19.9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 104	-	-	-	-	1 059	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	375 405	66 351	17.7%	66 351	17.7%	60 852	16.8%	9.0%
Employee related costs	138 069	34 201	24.8%	34 201	24.8%	30 037	22.6%	13.9%
Remuneration of councillors	17 366	3 792	21.8%	3 792	21.8%	3 413	20.6%	11.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	6 902	563	8.2%	563	8.2%	2 947	28.4%	(80.9%)
Debt impairment	78	-	-	-	-	-	-	-
Depreciation and amortisation	71 198	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	51 550	7 532	14.6%	7 532	14.6%	8 647	16.6%	(12.9%)
Transfers and subsidies	15 000	5 000	33.3%	5 000	33.3%	4 008	33.4%	24.8%
Irrecoverable debts written off	-	125	-	125	-	616	-	(79.7%)
Operational costs	75 242	15 137	20.1%	15 137	20.1%	11 183	15.9%	35.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 168	39 922	-	39 922	-	63 348	-	-
Transfers and subsidies - capital (monetary allocations)	65 007	16 817	25.9%	16 817	25.9%	15 357	22.2%	9.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	73 175	56 740		56 740		78 705		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	73 175	56 740		56 740		78 705		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	73 175	56 740		56 740		78 705		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	73 175	56 740		56 740		78 705		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		143 710	(62 983)	(43.8%)	(62 983)	(43.8%)	35 395	23.4%	(277.9%)
National Government		85 512	(98 455)	(115.1%)	(98 455)	(115.1%)	29 906	31.6%	(429.2%)
Provincial Government		5 130	(19 549)	(381.1%)	(19 549)	(381.1%)	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		90 642	(118 004)	(130.2%)	(118 004)	(130.2%)	29 906	31.6%	(494.6%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		53 068	55 021	103.7%	55 021	103.7%	5 489	9.7%	902.4%
Capital Expenditure Functional		143 710	(70 731)	(49.2%)	(70 731)	(49.2%)	35 395	23.4%	(299.8%)
Municipal governance and administration		20 954	1 126	5.4%	1 126	5.4%	103	.7%	993.8%
Executive and Council		5 370	48	.9%	48	.9%	60	59.7%	(20.2%)
Finance and administration		15 584	1 078	6.9%	1 078	6.9%	43	.3%	2 393.0%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		380	1 831	481.7%	1 831	481.7%	707	-	159.0%
Community and Social Services		380	1 831	481.7%	1 831	481.7%	707	-	159.0%
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		119 526	(74 226)	(62.1%)	(74 226)	(62.1%)	33 964	25.4%	(318.5%)
Planning and Development		5 100	831	16.3%	831	16.3%	-	-	(100.0%)
Road Transport		114 426	(75 057)	(65.6%)	(75 057)	(65.6%)	33 964	26.0%	(321.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		2 850	539	18.9%	539	18.9%	622	20.4%	(13.2%)
Energy sources		-	306	-	306	-	-	-	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		2 850	233	8.2%	233	8.2%	622	20.4%	(62.5%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		(35 898)	225 744	(628.8%)	225 744	(628.8%)	515 095	138.6%	(56.2%)
Property rates		(3 413)	1 363	(39.9%)	1 363	(39.9%)	613	4.3%	122.1%
Service charges		1 486	2	.1%	2	.1%	138	4.3%	(98.8%)

Other revenue	24 801	312	1.3%	312	1.3%	216	1.1%	44.5%
Transfers and Subsidies - Operational	(49 232)	197 209	(400.6%)	197 209	(400.6%)	483 930	229.1%	(59.2%)
Transfers and Subsidies - Capital	(13 596)	25 532	(187.8%)	25 532	(187.8%)	27 234	28.7%	(6.2%)
Interest	4 056	1 327	32.7%	1 327	32.7%	2 963	10.6%	(55.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(321 408)	(26 767)	8.3%	(26 767)	8.3%	(187 063)	60.3%	(85.7%)
Suppliers and employees	(306 408)	(26 767)	8.7%	(26 767)	8.7%	(187 063)	62.7%	(85.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(357 307)	198 978	(55.7%)	198 978	(55.7%)	328 032	535.2%	(39.3%)
Cash Flow from Investing Activities								
Receipts	1 114	-	-	-	-	1 059	334.7%	(100.0%)
Proceeds on disposal of PPE	1 114	-	-	-	-	1 059	334.7%	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	(16 251)	-	-
Payments	-	(18 148)	-	(18 148)	-	(16 251)	10.7%	11.7%
Capital assets	-	(18 148)	-	(18 148)	-	(16 251)	10.7%	11.7%
Net Cash from/(used) Investing Activities	1 114	(18 148)	(1 629.0%)	(18 148)	(1 629.0%)	(15 193)	10.0%	19.5%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(356 193)	180 830	(50.8%)	180 830	(50.8%)	312 839	(347.9%)	(42.2%)
Cash/cash equivalents at the year begin:	172 407	117 328	68.1%	117 328	68.1%	152 973	125.4%	(23.3%)
Cash/cash equivalents at the year end:	(183 786)	319 737	(174.0%)	319 737	(174.0%)	465 812	1 452.8%	(31.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 304	19.1%	605	.8%	567	.7%	63 712	79.5%	80 189	86.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	165	1.4%	163	1.3%	162	1.3%	11 665	96.0%	12 154	13.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	15 469	16.8%	769	.8%	729	.8%	75 377	81.6%	92 343	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 331	22.2%	185	.5%	184	.5%	28 848	76.8%	37 547	40.7%	-	-	-	-
Commercial	3 121	18.3%	198	1.2%	198	1.2%	13 523	79.4%	17 040	18.5%	-	-	-	-
Households	4 017	10.6%	386	1.0%	347	.9%	33 006	87.4%	37 756	40.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 469	16.8%	769	.8%	729	.8%	75 377	81.6%	92 343	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	949	14.0%	(1 667)	(24.7%)	(5 198)	(76.9%)	12 674	187.6%	6 757	99.5%
Auditor-General	-	-	-	-	-	-	21	100.0%	21	.3%
Other	14	100.0%	-	-	-	-	-	-	14	.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	962	14.2%	(1 667)	(24.5%)	(5 198)	(76.5%)	12 695	186.9%	6 792	100.0%

Contact Details

Municipal Manager	Mr M Fihlani	047 564 6700
Chief Financial Officer	Ms Tembisa Sikolo	047 564 6700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	511 667	212 711	41.6%	212 711	41.6%	226 181	38.3%	(6.0%)
Exchange Revenue								
Service charges - Electricity	90 391	18 865	20.9%	18 865	20.9%	18 119	16.7%	4.1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	36 660	10 681	29.1%	10 681	29.1%	10 044	24.4%	6.4%
Sale of Goods and Rendering of Services	749	99	13.2%	99	13.2%	74	10.7%	33.3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 911	7 918	23.3%	7 918	23.3%	7 605	58.5%	4.1%
Interest earned from Current and Non Current Assets	4 129	622	15.1%	622	15.1%	175	7.2%	255.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	915	257	28.0%	257	28.0%	207	23.2%	23.7%
Licence and permits	9 191	3 307	36.0%	3 307	36.0%	2 675	35.4%	23.6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	5 407	203	3.8%	203	3.8%	1 098	9.7%	(81.5%)
Non-Exchange Revenue								
Property rates	74 569	63 718	85.4%	63 718	85.4%	76 190	61.2%	(16.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220	132	60.1%	132	60.1%	12	5.8%	984.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	233 154	95 736	41.1%	95 736	41.1%	99 985	37.8%	(4.2%)
Interest	22 371	11 173	49.9%	11 173	49.9%	10 600	66.8%	5.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	(604)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	503 020	118 531	23.6%	118 531	23.6%	255 654	44.9%	(53.6%)
Employee related costs	229 914	56 274	24.5%	56 274	24.5%	68 583	31.3%	(17.9%)
Remuneration of councillors	21 050	5 339	25.4%	5 339	25.4%	5 003	23.8%	6.7%
Bulk purchases - electricity	97 726	37 823	38.7%	37 823	38.7%	24 267	22.5%	55.9%
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	50 405	-	-	-	-	-	-	-
Depreciation and amortisation	23 715	8 921	37.6%	8 921	37.6%	137 473	453.2%	(93.5%)
Interest	6 020	180	3.0%	180	3.0%	24	4%	643.0%
Contracted services	25 761	2 992	11.6%	2 992	11.6%	6 753	11.5%	(55.7%)
Transfers and subsidies	3 100	300	9.7%	300	9.7%	1 091	36.4%	(72.5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	45 328	6 701	14.8%	6 701	14.8%	4 475	10.9%	49.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	7 984	-	(100.0%)
Surplus/(Deficit)	8 647	94 180	-	94 180	-	(29 473)	-	-
Transfers and subsidies - capital (monetary allocations)	76 237	20 102	26.4%	20 102	26.4%	16 341	37.2%	23.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	84 884	114 282	-	114 282	-	(13 132)	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	84 884	114 282	-	114 282	-	(13 132)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	84 884	114 282	-	114 282	-	(13 132)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	84 884	114 282	-	114 282	-	(13 132)	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		72 155	28 821	39.9%	28 821	39.9%	14 290	30.1%	101.7%	
National Government		63 572	28 631	45.0%	28 631	45.0%	14 290	33.7%	100.4%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		63 572	28 631	45.0%	28 631	45.0%	14 290	33.7%	100.4%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		8 583	190	2.2%	190	2.2%	-	-	(100.0%)	
Capital Expenditure Functional		72 624	28 831	39.7%	28 831	39.7%	14 338	30.2%	101.1%	
Municipal governance and administration		870	12	1.3%	12	1.3%	48	6.1%	(75.8%)	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		870	12	1.3%	12	1.3%	48	6.1%	(75.8%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		5 574	-	-	-	-	-	-	-	
Community and Social Services		43	-	-	-	-	-	-	-	
Sport And Recreation		1 174	-	-	-	-	-	-	-	
Public Safety		4 357	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		66 181	28 819	43.5%	28 819	43.5%	13 934	31.8%	106.8%	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		66 181	28 819	43.5%	28 819	43.5%	13 934	31.8%	106.8%	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		-	-	-	-	-	356	100.0%	(100.0%)	
Energy sources		-	-	-	-	-	356	100.0%	(100.0%)	
Water Management		-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		549 881	116 705	21.2%	116 705	21.2%	35 899	6.4%	
Property rates		74 569	3 300	4.4%	3 300	4.4%	189	.2%	
Service charges		144 519	9 286	6.4%	9 286	6.4%	396	.3%	

Other revenue	17 274	4 041	23.4%	4 041	23.4%	4 105	19.8%	(1.6%)
Transfers and Subsidies - Operational	260 570	23 505	9.0%	23 505	9.0%	2 805	1.1%	738.0%
Transfers and Subsidies - Capital	48 821	51 872	106.2%	51 872	106.2%	9 909	22.6%	423.5%
Interest	4 129	24 701	598.3%	24 701	598.3%	18 496	765.9%	33.5%
Dividends	-	-	-	-	-	-	-	-
Payments	(450 681)	(96 245)	21.4%	(96 245)	21.4%	(157 915)	32.8%	(39.1%)
Suppliers and employees	(444 061)	(96 245)	21.7%	(96 245)	21.7%	(157 915)	33.3%	(39.1%)
Finance charges	(3 520)	-	-	-	-	-	-	-
Transfers and grants	(3 100)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	99 201	20 460	20.6%	20 460	20.6%	(122 015)	(147.5%)	(116.8%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(82 978)	-	-	-	-	-	-	-
Capital assets	(82 978)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(82 978)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 222	20 460	126.1%	20 460	126.1%	(122 015)	(434.9%)	(116.8%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	13 770	369.4%	(100.0%)
Cash/cash equivalents at the year end:	16 222	20 460	126.1%	20 460	126.1%	(108 245)	(348.6%)	(118.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 851	12.0%	-	-	4 165	5.1%	67 870	82.9%	81 886	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 567	1.7%	-	-	52 593	11.9%	380 163	86.3%	440 323	43.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 029	5.7%	(3)	-	3 819	1.8%	196 890	92.6%	212 735	20.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	72	5.8%	-	-	27	2.2%	1 142	92.0%	1 241	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	12 966	4.2%	-	-	6 638	2.2%	287 779	93.6%	307 383	30.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 988)	9.7%	(185)	.9%	(43)	.2%	(18 298)	89.2%	(20 514)	(2.0%)	-	-	-	-
Total By Income Source	40 496	4.0%	(189)	-	67 200	6.6%	915 547	89.5%	1 023 054	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 313	3.1%	(4)	-	12 798	9.2%	121 581	87.7%	138 688	13.6%	-	-	-	-
Commercial	6 466	4.7%	(129)	(.1%)	9 704	7.1%	121 051	88.3%	137 092	13.4%	-	-	-	-
Households	20 048	4.2%	(44)	-	11 873	2.5%	446 808	93.3%	478 684	46.8%	-	-	-	-
Other	9 669	3.6%	(11)	-	32 826	12.2%	226 106	84.2%	268 590	26.3%	-	-	-	-
Total By Customer Group	40 496	4.0%	(189)	-	67 200	6.6%	915 547	89.5%	1 023 054	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 778	77.8%	7	.1%	250	3.4%	1 394	18.8%	7 429	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 607	3.4%	12 400	3.1%	(1 126)	(.3%)	375 152	93.8%	400 033	98.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 384	4.8%	12 407	3.0%	(876)	(.2%)	376 546	92.4%	407 462	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	166 453	103 553	62.2%	103 553	62.2%	57 942	39.1%	78.7%
Exchange Revenue								
Service charges - Electricity	25 031	10 879	43.5%	10 879	43.5%	3 719	17.5%	192.5%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 851	3 337	37.7%	3 337	37.7%	8 567	160.5%	(61.1%)
Sale of Goods and Rendering of Services	233	99	42.7%	99	42.7%	39	12.0%	154.8%
Agency services	827	268	32.4%	268	32.4%	135	11.4%	98.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 923	2 764	31.0%	2 764	31.0%	1 316	37.1%	110.0%
Interest earned from Current and Non Current Assets	4 600	1 377	29.9%	1 377	29.9%	874	29.5%	57.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	313	14	4.6%	14	4.6%	90	29.8%	(83.9%)
Licence and permits	308	85	27.5%	85	27.5%	15	7.2%	457.8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 478	31	2.1%	31	2.1%	11	75.4%	169.9%
Non-Exchange Revenue								
Property rates	12 604	6 394	50.7%	6 394	50.7%	3 149	22.9%	103.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	62	41	65.9%	41	65.9%	8	36.2%	407.5%
Licences or permits	1 702	584	34.3%	584	34.3%	244	14.0%	139.1%
Transfer and subsidies - Operational	95 398	75 508	79.2%	75 508	79.2%	38 812	40.8%	94.5%
Interest	6 124	2 172	35.5%	2 172	35.5%	963	42.3%	125.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	164 035	43 138	26.3%	43 138	26.3%	28 124	19.3%	53.4%
Employee related costs	58 778	17 289	29.4%	17 289	29.4%	7 989	15.8%	116.4%
Remuneration of councillors	9 567	3 462	36.2%	3 462	36.2%	1 277	15.6%	171.2%
Bulk purchases - electricity	23 546	9 573	40.7%	9 573	40.7%	2 506	12.0%	282.0%
Inventory consumed	766	49	6.4%	49	6.4%	31	5.7%	60.7%
Debt impairment	5 555	-	-	-	-	-	-	-
Depreciation and amortisation	5 983	2 473	41.3%	2 473	41.3%	2 610	45.5%	(5.2%)
Interest	178	3	1.4%	3	1.4%	27	22.7%	(90.8%)
Contracted services	30 646	5 802	18.9%	5 802	18.9%	3 502	12.5%	65.7%
Transfers and subsidies	1 630	302	18.6%	302	18.6%	266	21.9%	13.5%
Irrecoverable debts written off	1 349	-	-	-	-	7 221	317.8%	(100.0%)
Operational costs	26 037	4 185	16.1%	4 185	16.1%	2 696	11.8%	55.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 419	60 415	-	60 415	-	29 818	-	-
Transfers and subsidies - capital (monetary allocations)	69 744	7 391	10.6%	7 391	10.6%	5 502	7.6%	34.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 162	67 806		67 806		35 319		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 162	67 806		67 806		35 319		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 162	67 806		67 806		35 319		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 162	67 806		67 806		35 319		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		75 544	97 716	129.3%	97 716	129.3%	9 018	12.1%	983.5%
National Government		69 744	96 455	138.3%	96 455	138.3%	8 719	12.4%	1 006.2%
Provincial Government		-	1 189	-	1 189	-	286	14.7%	315.6%
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		69 744	97 644	140.0%	97 644	140.0%	9 005	12.5%	984.3%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		5 801	72	1.2%	72	1.2%	13	.5%	453.1%
Capital Expenditure Functional		75 544	97 716	129.3%	97 716	129.3%	9 018	12.1%	983.5%
Municipal governance and administration		759	72	9.5%	72	9.5%	13	1.7%	453.1%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		759	72	9.5%	72	9.5%	13	1.7%	453.1%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		6 460	10 409	161.1%	10 409	161.1%	286	2.3%	3 537.4%
Community and Social Services		460	1 189	258.5%	1 189	258.5%	286	11.4%	315.6%
Sport And Recreation		6 000	9 220	153.7%	9 220	153.7%	-	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		59 949	82 766	138.1%	82 766	138.1%	7 551	13.7%	996.1%
Planning and Development		20	-	-	-	-	-	-	-
Road Transport		59 929	82 766	138.1%	82 766	138.1%	7 551	13.7%	996.1%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		8 376	4 469	53.4%	4 469	53.4%	1 168	18.9%	282.5%
Energy sources		8 289	4 469	53.9%	4 469	53.9%	1 168	22.7%	282.5%
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		88	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		252 380	121 610	48.2%	121 610	48.2%	43	-	
Property rates		8 193	1	-	1	-	-	(100.0%)	
Service charges		31 465	5 690	18.1%	5 690	18.1%	-	(100.0%)	

Other revenue	27 935	6 361	22.8%	6 361	22.8%	43	1.6%	14 708.3%
Transfers and Subsidies - Operational	95 398	78 111	81.9%	78 111	81.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	69 744	31 039	44.5%	31 039	44.5%	-	-	(100.0%)
Interest	19 646	409	2.1%	409	2.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(161 870)	(51 988)	32.1%	(51 988)	32.1%	(15 607)	11.8%	233.1%
Suppliers and employees	(159 818)	(51 988)	32.5%	(51 988)	32.5%	(15 607)	11.9%	233.1%
Finance charges	(178)	-	-	-	-	-	-	-
Transfers and grants	(1 874)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	90 510	69 623	76.9%	69 623	76.9%	(15 564)	(19.4%)	(547.3%)
Cash Flow from Investing Activities								
Receipts	10 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	8 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(86 876)	(8 520)	9.8%	(8 520)	9.8%	(15)	-	56 914.7%
Capital assets	(86 876)	(8 520)	9.8%	(8 520)	9.8%	(15)	-	56 914.7%
Net Cash from(used) Investing Activities	(76 876)	(8 520)	11.1%	(8 520)	11.1%	(15)	-	56 914.7%
Cash Flow from Financing Activities								
Receipts	13 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13 000	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	13 000	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 635	61 103	229.4%	61 103	229.4%	(15 579)	(83.5%)	(492.2%)
Cash/cash equivalents at the year begin:	21 000	55 415	263.9%	55 415	263.9%	-	-	(100.0%)
Cash/cash equivalents at the year end:	47 635	171 836	360.7%	171 836	360.7%	(15 579)	(68.7%)	(1 203.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 966	12.9%	1 893	8.2%	748	3.3%	17 368	75.6%	22 975	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 531	2.7%	2 960	3.1%	1 044	1.1%	88 276	93.1%	94 811	44.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 119	3.3%	1 502	1.6%	1 323	1.4%	89 130	93.7%	95 074	44.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	1.3%	1	.7%	1	.7%	149	97.3%	153	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Total By Income Source	8 618	4.0%	6 355	3.0%	3 116	1.5%	194 929	91.5%	213 019	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	848	3.2%	1 700	6.5%	283	1.1%	23 299	89.2%	26 129	12.3%	-	-	-	-
Commercial	2 198	9.1%	1 805	7.4%	467	1.9%	19 807	81.6%	24 276	11.4%	-	-	-	-
Households	5 436	3.5%	2 785	1.8%	2 307	1.5%	145 453	93.3%	155 979	73.2%	-	-	-	-
Other	138	2.1%	66	1.0%	60	.9%	6 371	96.0%	6 634	3.1%	-	-	-	-
Total By Customer Group	8 618	4.0%	6 355	3.0%	3 116	1.5%	194 929	91.5%	213 019	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	95	100.0%	95	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	95	100.0%	95	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	385 125	90 219	23.4%	90 219	23.4%	89 692	36.1%	.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10 320	1 691	16.4%	1 691	16.4%	92	2.8%	1 737.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	20	1	3.6%	1	3.6%	1	20.2%	41.6%
Interest earned from Current and Non Current Assets	10 800	3 628	33.6%	3 628	33.6%	3 657	23.7%	(.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	132	33	24.7%	33	24.7%	41	27.5%	(20.8%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	120	21	17.9%	21	17.9%	29	24.3%	(26.5%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	300	46	15.3%	46	15.3%	39	13.1%	16.4%
Transfer and subsidies - Operational	328 722	84 798	25.8%	84 798	25.8%	85 833	45.6%	(1.2%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	34 711	-	-	-	-	-	-	-
Operating Expenditure	385 125	70 641	18.3%	70 641	18.3%	47 678	19.2%	48.2%
Employee related costs	75 897	15 164	20.0%	15 164	20.0%	13 385	19.8%	13.3%
Remuneration of councillors	9 312	2 089	22.4%	2 089	22.4%	1 904	22.5%	9.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	6 665	767	11.5%	767	11.5%	770	14.5%	(.4%)
Transfers and subsidies	22 473	5 410	24.1%	5 410	24.1%	2 738	9.2%	97.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	266 778	47 212	17.7%	47 212	17.7%	28 880	21.5%	63.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	19 577	-	19 577	-	42 014	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	19 577		19 577		42 014		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	19 577		19 577		42 014		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	19 577		19 577		42 014		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	19 577		19 577		42 014		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	6 849	2 730	39.9%	2 730	39.9%	1 492	15.4%	82.9%
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 849	2 730	39.9%	2 730	39.9%	1 492	15.4%	82.9%
Capital Expenditure Functional	6 849	2 730	39.9%	2 730	39.9%	1 492	15.4%	82.9%
Municipal governance and administration	4 628	109	2.4%	109	2.4%	1 492	27.0%	(92.7%)
Executive and Council	14	-	-	-	-	-	-	-
Finance and administration	4 614	109	2.4%	109	2.4%	1 492	27.0%	(92.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 370	2 621	191.3%	2 621	191.3%	-	-	(100.0%)
Community and Social Services	900	2 621	291.2%	2 621	291.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	470	-	-	-	-	-	-	-
Economic and Environmental Services	252	-	-	-	-	-	-	-
Planning and Development	252	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	600	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	381 115	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-

Other revenue	32 893	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	338 222	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	10 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(381 126)	134	-	134	-	(1 132)	.5%	(111.9%)
Suppliers and employees	(356 563)	134	-	134	-	(1 132)	.5%	(111.9%)
Finance charges	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Transfers and grants	(24 563)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(10)	134	(1 287.7%)	134	(1 287.7%)	(1 132)	18.3%	(111.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(6 849)	-	-	-	-	-	-	-
Capital assets	(6 849)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(6 849)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 860)	134	(2.0%)	134	(2.0%)	(1 132)	7.1%	(111.9%)
Cash/cash equivalents at the year begin:	209 838	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	202 978	134	.1%	134	.1%	(1 132)	(.6%)	(111.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	1	2.7%	0	.9%	40	96.4%	41	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	0	17.9%	-	-	0	8.6%	2	73.5%	3	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 675	100.0%	3 675	98.8%	-	-	-	-
Total By Income Source	0	-	1	-	1	-	3 717	99.9%	3 719	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	0	-	0	-	3 593	100.0%	3 594	96.6%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.4%	1	.8%	1	.4%	123	98.4%	125	3.4%	-	-	-	-
Total By Customer Group	0	-	1	-	1	-	3 717	99.9%	3 719	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 302	100.0%	-	-	-	-	-	-	1 302	16.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 426	100.0%	1	-	-	-	1	-	6 428	83.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 728	100.0%	1	-	-	-	1	-	7 730	100.0%

Contact Details

Municipal Manager	Ms Unati Daniels	041 508 7104
Chief Financial Officer	Mrs K Abrahams	041 508 7247

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	364 703	393 572	107.9%	393 572	107.9%	144 382	41.1%	172.6%
Exchange Revenue								
Service charges - Electricity	72 331	288 091	398.3%	288 091	398.3%	11 866	18.9%	2 327.9%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 484	2 634	25.1%	2 634	25.1%	1 754	16.5%	50.2%
Sale of Goods and Rendering of Services	452	59	13.1%	59	13.1%	31	10.7%	89.7%
Agency services	966	286	29.6%	286	29.6%	95	6.2%	199.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 228	1 672	32.0%	1 672	32.0%	1 106	19.5%	51.2%
Interest earned from Current and Non Current Assets	32 162	6 338	19.7%	6 338	19.7%	2 778	8.8%	128.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	34	-	-	-	-	-	-	-
Rental from Fixed Assets	1 989	219	11.0%	219	11.0%	302	17.2%	(27.3%)
Licence and permits	2 363	337	14.2%	337	14.2%	155	10.3%	117.5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	498	81	16.3%	81	16.3%	67	8.4%	21.1%
Non-Exchange Revenue								
Property rates	19 969	6 629	33.2%	6 629	33.2%	10 608	59.3%	(37.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	172	12	7.1%	12	7.1%	5	.9%	123.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	215 414	86 568	40.2%	86 568	40.2%	115 219	53.7%	(24.9%)
Interest	2 383	645	27.1%	645	27.1%	395	21.0%	63.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	257	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	423 745	76 914	18.2%	76 914	18.2%	42 197	10.2%	82.3%
Employee related costs	153 463	34 809	22.7%	34 809	22.7%	19 488	13.3%	78.6%
Remuneration of councillors	15 899	3 538	22.3%	3 538	22.3%	2 266	15.3%	56.2%
Bulk purchases - electricity	67 567	16 776	24.8%	16 776	24.8%	8 424	15.2%	99.1%
Inventory consumed	19 887	2 094	10.5%	2 094	10.5%	1 697	6.7%	23.3%
Debt impairment	18 913	-	-	-	-	-	-	-
Depreciation and amortisation	20 835	-	-	-	-	-	-	-
Interest	6 627	213	3.2%	213	3.2%	274	4.5%	(22.3%)
Contracted services	62 899	9 276	14.7%	9 276	14.7%	3 244	4.5%	186.0%
Transfers and subsidies	146	-	-	-	-	-	-	-
Irrecoverable debts written off	3 905	-	-	-	-	-	-	-
Operational costs	50 799	10 208	20.1%	10 208	20.1%	6 804	12.8%	50.0%
Losses on disposal of Assets	2 805	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(59 043)	316 658	-	316 658	-	102 185	-	-
Transfers and subsidies - capital (monetary allocations)	52 345	15 744	30.1%	15 744	30.1%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 698)	332 402		332 402		102 185		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(6 698)	332 402		332 402		102 185		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 698)	332 402		332 402		102 185		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 698)	332 402		332 402		102 185		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		135 991	18 334	13.5%	18 334	13.5%	13 166	9.2%	39.3%
National Government		52 345	14 902	28.5%	14 902	28.5%	6 888	14.6%	116.3%
Provincial Government		-	-	-	-	-	3 665	42.2%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		52 345	14 902	28.5%	14 902	28.5%	10 553	18.9%	41.2%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		83 646	3 432	4.1%	3 432	4.1%	2 613	3.0%	31.3%
Capital Expenditure Functional		135 991	18 334	13.5%	18 334	13.5%	13 166	9.2%	39.3%
Municipal governance and administration		8 461	-	-	-	-	976	6.6%	(100.0%)
Executive and Council		69	-	-	-	-	6	.9%	(100.0%)
Finance and administration		8 412	-	-	-	-	970	6.9%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		21 569	10 943	50.7%	10 943	50.7%	6 076	17.4%	80.1%
Community and Social Services		10 145	980	9.7%	980	9.7%	-	-	(100.0%)
Sport And Recreation		3 700	4 503	121.7%	4 503	121.7%	2 263	17.8%	99.0%
Public Safety		7 724	5 459	70.7%	5 459	70.7%	3 813	23.9%	43.2%
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		93 202	6 610	7.1%	6 610	7.1%	6 113	7.4%	8.1%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		93 202	6 610	7.1%	6 610	7.1%	6 113	7.4%	8.1%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		12 661	781	6.2%	781	6.2%	-	-	(100.0%)
Energy sources		4 290	781	18.2%	781	18.2%	-	-	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		8 090	-	-	-	-	-	-	-
Waste Management		281	-	-	-	-	-	-	-
Other		78	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		367 875	262 384	71.3%	262 384	71.3%	158 288	42.2%	65.8%
Property rates		15 518	-	-	-	-	20 228	144.2%	(100.0%)
Service charges		61 164	-	-	-	-	102 329	178.1%	(100.0%)

Other revenue	8 623	-	-	-	-	6 015	98.5%	(100.0%)
Transfers and Subsidies - Operational	211 689	262 384	123.9%	262 384	123.9%	25 186	11.9%	941.8%
Transfers and Subsidies - Capital	38 719	-	-	-	-	4 305	9.1%	(100.0%)
Interest	32 162	-	-	-	-	225	.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(370 939)	(41 515)	11.2%	(41 515)	11.2%	(38 193)	10.5%	8.7%
Suppliers and employees	(370 207)	(41 515)	11.2%	(41 515)	11.2%	(38 193)	10.7%	8.7%
Finance charges	(585)	-	-	-	-	-	-	-
Transfers and grants	(146)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(3 063)	220 869	(7 209.7%)	220 869	(7 209.7%)	120 095	1 134.6%	83.9%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(135 991)	-	-	-	-	(1 043)	.7%	(100.0%)
Capital assets	(135 991)	-	-	-	-	(1 043)	.7%	(100.0%)
Net Cash from/(used) Investing Activities	(135 991)	-	-	-	-	(1 043)	.7%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(632)	-	-	-	-	-	-	-
Repayment of borrowing	(632)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(632)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(139 686)	220 869	(158.1%)	220 869	(158.1%)	119 052	(89.9%)	85.5%
Cash/cash equivalents at the year begin:	359 428	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	219 741	220 869	100.5%	220 869	100.5%	625 778	242.6%	(64.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 969	20.0%	2 950	6.6%	2 246	5.0%	30 662	68.4%	44 828	29.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 384	5.6%	3 254	7.7%	274	.6%	36 514	86.1%	42 426	28.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 683	4.3%	1 198	1.9%	1 077	1.7%	57 193	92.0%	62 151	41.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	131	7.0%	57	3.1%	55	2.9%	1 630	87.1%	1 873	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	43.7%	-	-	-	-	2	56.3%	3	-	-	-	-	-
Total By Income Source	14 168	9.4%	7 459	4.9%	3 651	2.4%	126 002	83.3%	151 281	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 995	9.6%	4 466	8.6%	1 512	2.9%	41 092	78.9%	52 066	34.4%	-	-	-	-
Commercial	4 491	17.4%	1 032	4.0%	613	2.4%	19 678	76.2%	25 814	17.1%	-	-	-	-
Households	4 657	6.3%	1 952	2.7%	1 521	2.1%	65 211	88.9%	73 341	48.5%	-	-	-	-
Other	25	41.4%	10	16.0%	5	8.1%	21	34.5%	60	-	-	-	-	-
Total By Customer Group	14 168	9.4%	7 459	4.9%	3 651	2.4%	126 002	83.3%	151 281	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	11	100.0%	11	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 583	19.3%	39	.2%	2	-	14 940	80.5%	18 563	92.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	589	39.0%	2	.1%	-	-	919	60.8%	1 511	7.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 172	20.8%	41	.2%	2	-	15 870	79.0%	20 085	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	284 208	105 468	37.1%	105 468	37.1%	97 244	35.5%	8.5%
Exchange Revenue								
Service charges - Electricity	36 271	15 856	43.7%	15 856	43.7%	8 974	25.7%	76.7%
Service charges - Water	21 025	2 630	12.5%	2 630	12.5%	4 897	24.0%	(46.3%)
Service charges - Waste Water Management	3 380	3 879	114.8%	3 879	114.8%	1 565	43.1%	147.9%
Service charges - Waste Management	7 188	2 564	35.7%	2 564	35.7%	2 230	28.6%	15.0%
Sale of Goods and Rendering of Services	271	60	22.2%	60	22.2%	78	11.9%	(22.8%)
Agency services	2 112	473	22.4%	473	22.4%	575	15.8%	(17.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 828	4 157	30.1%	4 157	30.1%	3 195	23.3%	30.1%
Interest earned from Current and Non Current Assets	1 933	523	27.1%	523	27.1%	561	31.6%	(6.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	359	23	6.4%	23	6.4%	61	85.5%	(62.3%)
Licence and permits	1 623	575	35.4%	575	35.4%	281	27.5%	104.9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	186	57	30.8%	57	30.8%	51	3.7%	12.9%
Non-Exchange Revenue								
Property rates	54 224	19 908	36.7%	19 908	36.7%	23 400	47.7%	(14.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	1	1%	1	1%	28	1.5%	(95.7%)
Licences or permits	328	5	1.5%	5	1.5%	17	69.6%	(71.4%)
Transfer and subsidies - Operational	131 586	52 295	39.7%	52 295	39.7%	49 004	38.7%	6.7%
Interest	8 393	2 461	29.3%	2 461	29.3%	2 328	31.0%	5.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	280 789	66 465	23.7%	66 465	23.7%	61 348	26.0%	8.3%
Employee related costs	120 371	26 747	22.2%	26 747	22.2%	28 047	26.8%	(4.6%)
Remuneration of councillors	8 377	1 965	23.5%	1 965	23.5%	1 866	24.0%	5.3%
Bulk purchases - electricity	32 514	10 225	31.4%	10 225	31.4%	9 460	29.6%	8.1%
Inventory consumed	10 367	2 682	25.9%	2 682	25.9%	1 824	21.2%	47.0%
Debt impairment	18 680	-	-	-	-	-	-	-
Depreciation and amortisation	19 821	-	-	-	-	-	-	-
Interest	1 592	4 740	297.7%	4 740	297.7%	304	11.4%	1 457.6%
Contracted services	34 366	10 532	30.6%	10 532	30.6%	11 173	33.1%	(5.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	18	-	(100.0%)
Operational costs	34 700	9 574	27.6%	9 574	27.6%	8 656	44.2%	10.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 419	39 003	-	39 003	-	35 896	-	-
Transfers and subsidies - capital (monetary allocations)	51 211	12 758	24.9%	12 758	24.9%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 630	51 761		51 761		35 896		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	54 630	51 761		51 761		35 896		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 630	51 761		51 761		35 896		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 630	51 761		51 761		35 896		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		48 093	46 512	96.7%	46 512	96.7%	63 357	100.5%	(26.6%)	
National Government		44 582	45 846	102.8%	45 846	102.8%	61 657	107.4%	(25.6%)	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		100	-	-	-	-	179	-	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		44 682	45 846	102.6%	45 846	102.6%	61 836	107.7%	(25.9%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		3 411	666	19.5%	666	19.5%	1 521	26.9%	(56.2%)	
Capital Expenditure Functional		48 143	46 512	96.6%	46 512	96.6%	63 382	100.5%	(26.6%)	
Municipal governance and administration		2 530	398	15.7%	398	15.7%	1 112	85.5%	(64.2%)	
Executive and Council		748	103	13.7%	103	13.7%	-	-	(100.0%)	
Finance and administration		1 783	296	16.6%	296	16.6%	1 112	-	(73.4%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		3 846	3 553	92.4%	3 553	92.4%	3 745	63.8%	(5.1%)	
Community and Social Services		3 696	3 553	96.1%	3 553	96.1%	3 566	60.7%	(4%)	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		150	-	-	-	-	179	-	(100.0%)	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		12 978	1 678	12.9%	1 678	12.9%	3 381	27.2%	(50.4%)	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		12 978	1 678	12.9%	1 678	12.9%	3 381	27.2%	(50.4%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		28 788	40 883	142.0%	40 883	142.0%	55 144	126.9%	(25.9%)	
Energy sources		9 805	436	4.5%	436	4.5%	79	1.8%	452.8%	
Water Management		1 739	947	54.4%	947	54.4%	2 921	20.2%	(67.6%)	
Waste Water Management		17 244	39 500	229.1%	39 500	229.1%	52 144	213.0%	(24.2%)	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		315 357	181 284	57.5%	181 284	57.5%	4 632	1.6%	3 814.0%
Property rates		52 416	12 278	23.4%	12 278	23.4%	(6 893)	(18.2%)	(278.1%)
Service charges		59 535	2 905	4.9%	2 905	4.9%	(9 828)	(14.2%)	(129.6%)

Other revenue	14 517	87 465	602.5%	87 465	602.5%	(1 127)	(13.0%)	(7 863.5%)
Transfers and Subsidies - Operational	123 043	55 398	45.0%	55 398	45.0%	20 916	18.4%	164.9%
Transfers and Subsidies - Capital	51 211	22 749	44.4%	22 749	44.4%	1 016	1.8%	2 138.1%
Interest	14 635	489	3.3%	489	3.3%	547	7.6%	(10.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(258 207)	(94 552)	36.6%	(94 552)	36.6%	(109 126)	51.5%	(13.4%)
Suppliers and employees	(256 615)	(94 552)	36.8%	(94 552)	36.8%	(109 126)	52.1%	(13.4%)
Finance charges	(1 592)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	57 150	86 732	151.8%	86 732	151.8%	(104 494)	(127.2%)	(183.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(55 307)	(17 918)	32.4%	(17 918)	32.4%	-	-	(100.0%)
Capital assets	(55 307)	(17 918)	32.4%	(17 918)	32.4%	-	-	(100.0%)
Net Cash from(used) Investing Activities	(55 307)	(17 918)	32.4%	(17 918)	32.4%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	(161)	-	(161)	-	(72)	-	122.4%
Repayment of borrowing	-	(161)	-	(161)	-	(72)	-	122.4%
Net Cash from(used) Financing Activities	-	(161)	-	(161)	-	(72)	-	122.4%
Net Increase/(Decrease) in cash held	1 843	68 653	3 725.3%	68 653	3 725.3%	(104 567)	(548.2%)	(165.7%)
Cash/cash equivalents at the year begin:	7 101	9 243	130.2%	9 243	130.2%	7 568	37.3%	22.1%
Cash/cash equivalents at the year end:	8 944	77 837	870.3%	77 837	870.3%	(96 999)	(246.5%)	(180.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 474	5.0%	2 211	2.0%	2 269	2.1%	99 251	90.9%	109 205	26.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 942	18.4%	1 855	6.9%	1 423	5.3%	18 588	69.3%	26 808	6.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	47 196	27.7%	2 747	1.6%	2 638	1.5%	117 846	69.1%	170 427	41.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 670	12.8%	475	1.7%	284	1.0%	24 240	84.6%	28 668	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 287	11.7%	949	1.5%	1 003	1.6%	52 800	85.1%	62 039	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	.8%	2	.8%	2	.8%	240	97.6%	246	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	11	.1%	12 029	99.9%	12 040	2.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	68 570	16.7%	8 239	2.0%	7 629	1.9%	324 994	79.4%	409 433	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 659	30.5%	794	1.8%	971	2.2%	29 338	65.5%	44 762	10.9%	-	-	-	-
Commercial	8 221	25.6%	1 789	5.6%	1 409	4.4%	20 752	64.5%	32 172	7.9%	-	-	-	-
Households	46 690	14.0%	5 656	1.7%	5 249	1.6%	274 904	82.7%	332 499	81.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	68 570	16.7%	8 239	2.0%	7 629	1.9%	324 994	79.4%	409 433	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(590)	(1.8%)	3 898	11.8%	5 226	15.8%	24 504	74.2%	33 038	30.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 235	1.7%	288	.4%	1 588	2.2%	70 261	95.8%	73 371	68.5%
Auditor-General	-	-	708	100.0%	-	-	-	-	708	.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	644	.6%	4 893	4.6%	6 814	6.4%	94 765	88.5%	107 117	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	410 936	199 863	48.6%	199 863	48.6%	193 746	48.1%	3.2%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 483	367	24.7%	367	24.7%	332	22.4%	10.5%
Sale of Goods and Rendering of Services	13 434	5 475	40.8%	5 475	40.8%	6 200	26.2%	(11.7%)
Agency services	2 900	550	19.0%	550	19.0%	406	14.0%	35.4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	199	-	199	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	10 580	2 655	25.1%	2 655	25.1%	3 066	29.0%	(13.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 355	620	8.4%	620	8.4%	589	12.5%	5.2%
Licence and permits	1 765	572	32.4%	572	32.4%	555	31.4%	3.2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 313	1 037	44.8%	1 037	44.8%	57	1.4%	1 719.3%
Non-Exchange Revenue								
Property rates	66 904	62 542	93.5%	62 542	93.5%	57 237	114.7%	9.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 527	273	6.0%	273	6.0%	583	12.9%	(53.2%)
Licences or permits	200	44	22.2%	44	22.2%	55	55.1%	(19.5%)
Transfer and subsidies - Operational	297 276	123 897	41.7%	123 897	41.7%	123 414	41.6%	.4%
Interest	2 200	1 632	74.2%	1 632	74.2%	1 252	-	30.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	452 823	92 134	20.3%	92 134	20.3%	88 039	18.5%	4.7%
Employee related costs	106 006	23 006	21.7%	23 006	21.7%	23 795	24.3%	(3.3%)
Remuneration of councillors	25 563	5 779	22.6%	5 779	22.6%	5 069	20.7%	14.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	10 494	2 383	22.7%	2 383	22.7%	1 807	24.4%	31.9%
Debt impairment	5 419	-	-	-	-	-	-	-
Depreciation and amortisation	89 550	15 691	17.5%	15 691	17.5%	16 180	14.3%	(3.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	115 420	28 692	24.9%	28 692	24.9%	26 177	21.4%	9.6%
Transfers and subsidies	17 097	6 824	39.9%	6 824	39.9%	287	1.9%	2 277.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	83 275	9 759	11.7%	9 759	11.7%	14 724	17.8%	(33.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 886)	107 730	-	107 730	-	105 707	-	-
Transfers and subsidies - capital (monetary allocations)	145 744	22 624	15.5%	22 624	15.5%	21 186	11.0%	6.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	103 858	130 353		130 353		126 893		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	103 858	130 353		130 353		126 893		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	103 858	130 353		130 353		126 893		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	103 858	130 353		130 353		126 893		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		215 003	27 570	12.8%	27 570	12.8%	20 682	7.9%	33.3%
National Government		83 944	20 671	24.6%	20 671	24.6%	19 581	24.2%	5.6%
Provincial Government		61 920	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		145 864	20 671	14.2%	20 671	14.2%	19 581	10.2%	5.6%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		69 139	6 900	10.0%	6 900	10.0%	1 100	1.6%	527.1%
Capital Expenditure Functional		215 003	27 570	12.8%	27 570	12.8%	20 682	7.9%	33.3%
Municipal governance and administration		8 500	1 332	15.7%	1 332	15.7%	923	15.8%	44.3%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		8 500	1 332	15.7%	1 332	15.7%	923	16.7%	44.3%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		21 840	9 156	41.9%	9 156	41.9%	5 207	19.7%	75.8%
Community and Social Services		15 600	9 142	58.6%	9 142	58.6%	5 207	32.1%	75.6%
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		6 240	14	2%	14	2%	-	-	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		183 943	16 762	9.1%	16 762	9.1%	14 551	6.4%	15.2%
Planning and Development		67 500	2 633	3.9%	2 633	3.9%	-	-	(100.0%)
Road Transport		116 443	14 129	12.1%	14 129	12.1%	14 551	12.6%	(2.9%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		720	320	44.4%	320	44.4%	-	-	(100.0%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		720	320	44.4%	320	44.4%	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		595 603	184 243	30.9%	184 243	30.9%	6 446	1.0%	
Property rates		61 552	11 738	19.1%	11 738	19.1%	-	(100.0%)	
Service charges		1 364	245	18.0%	245	18.0%	-	(100.0%)	

Other revenue	76 888	9 445	12.3%	9 445	12.3%	11	-	85 544.9%
Transfers and Subsidies - Operational	297 276	128 949	43.4%	128 949	43.4%	4 152	1.3%	3 005.4%
Transfers and Subsidies - Capital	145 744	31 489	21.6%	31 489	21.6%	-	-	(100.0%)
Interest	12 780	2 377	18.6%	2 377	18.6%	2 283	21.6%	4.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(357 854)	(90 991)	25.4%	(90 991)	25.4%	(53 917)	15.4%	68.8%
Suppliers and employees	(340 757)	(90 991)	26.7%	(90 991)	26.7%	(53 917)	16.1%	68.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(17 097)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	237 749	93 252	39.2%	93 252	39.2%	(47 471)	(16.4%)	(296.4%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(215 003)	(45 176)	21.0%	(45 176)	21.0%	(49 518)	19.0%	(8.8%)
Capital assets	(215 003)	(45 176)	21.0%	(45 176)	21.0%	(49 518)	19.0%	(8.8%)
Net Cash from/(used) Investing Activities	(215 003)	(45 176)	21.0%	(45 176)	21.0%	(49 518)	19.0%	(8.8%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	22 746	48 075	211.4%	48 075	211.4%	(96 988)	(334.4%)	(149.6%)
Cash/cash equivalents at the year begin:	120 964	91 015	75.2%	91 015	75.2%	66 549	84.1%	36.8%
Cash/cash equivalents at the year end:	143 710	139 266	96.9%	139 266	96.9%	(30 678)	(28.4%)	(554.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	878	1.0%	674	.8%	50 789	58.7%	34 142	39.5%	86 483	77.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	128	1.6%	123	1.6%	110	1.4%	7 431	95.4%	7 792	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	745	4.3%	808	4.6%	322	1.8%	15 573	89.3%	17 448	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	.1%	-	-	264	99.9%	264	2%	-	-	-	-
Total By Income Source	1 752	1.6%	1 606	1.4%	51 221	45.7%	57 410	51.3%	111 988	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	491	.8%	552	.9%	49 682	83.2%	8 978	15.0%	59 703	53.3%	-	-	-	-
Commercial	871	2.5%	679	2.0%	1 079	3.1%	32 168	92.4%	34 798	31.1%	-	-	-	-
Households	389	2.2%	375	2.1%	459	2.6%	16 264	93.0%	17 487	15.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 752	1.6%	1 606	1.4%	51 221	45.7%	57 410	51.3%	111 988	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 465	96.6%	86	3.4%	-	-	0	-	2 551	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 465	96.6%	86	3.4%	-	-	0	-	2 551	100.0%

Contact Details

Municipal Manager	Mr Gp Tobela Nota	039 255 8508
Chief Financial Officer	Mr Siphosethu Mbusi	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	490 072	149 184	30.4%	149 184	30.4%	143 783	34.8%	3.8%
Exchange Revenue								
Service charges - Electricity	229 089	52 871	23.1%	52 871	23.1%	44 264	25.4%	19.4%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	41 983	10 122	24.1%	10 122	24.1%	8 601	26.6%	17.7%
Sale of Goods and Rendering of Services	3 541	298	8.4%	298	8.4%	323	8.2%	(7.8%)
Agency services	5 065	641	12.7%	641	12.7%	772	29.5%	(16.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	31 364	7 833	25.0%	7 833	25.0%	14 704	51.9%	(46.7%)
Interest earned from Current and Non Current Assets	1 411	622	44.1%	622	44.1%	99	6.3%	527.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 468	532	21.5%	532	21.5%	556	26.1%	(4.3%)
Licence and permits	102	1	.9%	1	.9%	0	.2%	637.0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 070	128	12.0%	128	12.0%	73	728.6%	75.1%
Non-Exchange Revenue								
Property rates	68 556	34 139	49.8%	34 139	49.8%	31 967	48.6%	6.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	713	52	7.3%	52	7.3%	-	-	(100.0%)
Licences or permits	1 567	2 987	190.6%	2 987	190.6%	3 011	835.5%	(.8%)
Transfer and subsidies - Operational	94 657	36 399	38.5%	36 399	38.5%	34 528	37.5%	5.4%
Interest	8 486	2 559	30.2%	2 559	30.2%	4 885	60.0%	(47.6%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	524 943	184 867	35.2%	184 867	35.2%	108 889	22.8%	69.8%
Employee related costs	145 669	34 575	23.7%	34 575	23.7%	34 043	24.4%	1.6%
Remuneration of councillors	10 057	2 568	25.5%	2 568	25.5%	2 394	25.7%	7.3%
Bulk purchases - electricity	188 178	62 111	33.0%	62 111	33.0%	42 797	23.8%	45.1%
Inventory consumed	900	-	-	-	-	23	2.6%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 502	7 724	23.8%	7 724	23.8%	8 169	25.1%	(5.4%)
Interest	20 000	6 470	32.4%	6 470	32.4%	2 985	29.9%	116.7%
Contracted services	40 877	7 233	17.7%	7 233	17.7%	10 821	39.1%	(33.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	400	60 728	15 181.9%	60 728	15 181.9%	219	-	27 592.1%
Operational costs	65 423	3 459	5.3%	3 459	5.3%	7 437	12.1%	(53.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(34 870)	(35 683)	-	(35 683)	-	34 894	-	-
Transfers and subsidies - capital (monetary allocations)	34 870	9 173	26.3%	9 173	26.3%	15 125	57.1%	(39.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	(26 510)	-	(26 510)	-	50 019	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	(26 510)	-	(26 510)	-	50 019	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(26 510)	-	(26 510)	-	50 019	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(26 510)	-	(26 510)	-	50 019	-	-

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		39 920	5 195	13.0%	5 195	13.0%	(116 932)	(302.7%)	(104.4%)
National Government		30 322	4 304	14.2%	4 304	14.2%	(102 202)	(443.3%)	(104.2%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		30 322	4 304	14.2%	4 304	14.2%	(102 202)	(443.3%)	(104.2%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		9 598	892	9.3%	892	9.3%	(14 730)	(94.6%)	(106.1%)
Capital Expenditure Functional		39 920	5 195	13.0%	5 195	13.0%	(116 932)	(302.7%)	(104.4%)
Municipal governance and administration		2 398	-	-	-	-	(59 746)	(3 592.2%)	(100.0%)
Executive and Council		1 214	-	-	-	-	3 755	-	(100.0%)
Finance and administration		1 183	-	-	-	-	(63 448)	(11 038.7%)	(100.0%)
Internal audit		-	-	-	-	-	(53)	-	(100.0%)
Community and Public Safety		-	-	-	-	-	(5 552)	(573.9%)	(100.0%)
Community and Social Services		-	-	-	-	-	(0)	-	(100.0%)
Sport And Recreation		-	-	-	-	-	(5 552)	(573.9%)	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		21 357	4 263	20.0%	4 263	20.0%	(22 757)	(136.7%)	(118.7%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		21 357	4 263	20.0%	4 263	20.0%	(22 757)	(136.7%)	(118.7%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		16 165	932	5.8%	932	5.8%	(28 877)	(149.2%)	(103.2%)
Energy sources		15 739	932	5.9%	932	5.9%	(21 398)	(111.5%)	(104.4%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		426	-	-	-	-	(7 479)	(4 649.0%)	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		453 381	154 755	34.1%	154 755	34.1%	95 160	24.1%	
Property rates		56 514	20 931	37.0%	20 931	37.0%	3 941	7.3%	
Service charges		252 119	34 156	13.5%	34 156	13.5%	125 981	72.5%	

Other revenue	13 810	5 548	40.2%	5 548	40.2%	11 298	108.6%	(50.9%)
Transfers and Subsidies - Operational	94 657	38 474	40.6%	38 474	40.6%	(13 181)	(14.3%)	(391.9%)
Transfers and Subsidies - Capital	34 870	42 054	120.6%	42 054	120.6%	(54 708)	(206.4%)	(176.9%)
Interest	1 411	13 591	963.4%	13 591	963.4%	21 829	57.4%	(37.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(514 685)	(68 518)	13.3%	(68 518)	13.3%	161 747	(34.4%)	(142.4%)
Suppliers and employees	(494 685)	(68 518)	13.9%	(68 518)	13.9%	161 747	(35.1%)	(142.4%)
Finance charges	(20 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(61 304)	86 237	(140.7%)	86 237	(140.7%)	256 908	(340.8%)	(66.4%)
Cash Flow from Investing Activities								
Receipts	-	7 585	-	7 585	-	(49 818)	-	(115.2%)
Proceeds on disposal of PPE	-	7 585	-	7 585	-	(49 818)	-	(115.2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(45 908)	-	-	-	-	(36)	.1%	(100.0%)
Capital assets	(45 908)	-	-	-	-	(36)	.1%	(100.0%)
Net Cash from(used) Investing Activities	(45 908)	7 585	(16.5%)	7 585	(16.5%)	(49 854)	112.2%	(115.2%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(107 212)	93 822	(87.5%)	93 822	(87.5%)	207 054	(172.8%)	(54.7%)
Cash/cash equivalents at the year begin:	122 764	(3 910)	(3.2%)	(3 910)	(3.2%)	(10 011)	(8.2%)	(60.9%)
Cash/cash equivalents at the year end:	15 552	89 912	578.1%	89 912	578.1%	196 800	6 657.9%	(54.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 796	5.5%	7 438	6.0%	5 632	4.5%	104 775	84.1%	124 642	29.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(32 558)	(37.5%)	2 946	3.4%	21 905	25.3%	94 434	108.9%	86 727	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 206	2.9%	3 541	3.2%	3 322	3.0%	100 121	90.9%	110 190	26.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	193	3.4%	150	2.7%	127	2.3%	5 128	91.6%	5 597	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	(10 294)	(10.0%)	5 895	5.7%	2 820	2.7%	104 457	101.5%	102 878	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 673)	51.2%	(78)	1.1%	0	-	(3 429)	47.8%	(7 179)	(1.7%)	-	-	-	-
Total By Income Source	(36 330)	(8.6%)	19 893	4.7%	33 806	8.0%	405 487	95.9%	422 856	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(28 735)	(39.6%)	5 173	7.1%	20 368	28.1%	75 674	104.4%	72 479	17.1%	-	-	-	-
Commercial	(541)	(1.0%)	3 823	7.2%	3 199	6.0%	46 726	87.8%	53 207	12.6%	-	-	-	-
Households	(3 594)	(1.3%)	10 520	3.7%	9 975	3.5%	267 627	94.1%	284 528	67.3%	-	-	-	-
Other	(3 459)	(27.4%)	377	3.0%	264	2.1%	15 460	122.3%	12 642	3.0%	-	-	-	-
Total By Customer Group	(36 330)	(8.6%)	19 893	4.7%	33 806	8.0%	405 487	95.9%	422 856	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	20 399	2.5%	29 254	3.5%	(8 255)	(1.0%)	785 502	95.0%	826 900	97.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 185	4.9%	(296)	(1.2%)	(1 040)	(4.3%)	24 171	100.6%	24 020	2.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 584	2.5%	28 958	3.4%	(9 285)	(1.1%)	809 673	95.2%	850 920	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	534 006	226 549	42.4%	226 549	42.4%	200 189	38.6%	13.2%
Exchange Revenue								
Service charges - Electricity	55 986	13 205	23.6%	13 205	23.6%	12 409	23.6%	6.4%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 200	1 330	25.6%	1 330	25.6%	1 218	29.3%	9.2%
Sale of Goods and Rendering of Services	22 481	10 855	48.3%	10 855	48.3%	58	29.0%	18 571.0%
Agency services	1 499	233	15.5%	233	15.5%	602	42.2%	(61.4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 984	751	18.9%	751	18.9%	979	27.5%	(23.3%)
Interest earned from Current and Non Current Assets	39 677	9 698	24.4%	9 698	24.4%	10 291	37.9%	(5.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 764	1 397	24.2%	1 397	24.2%	1 296	26.3%	7.8%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	405	86	21.2%	86	21.2%	178	93.7%	(51.7%)
Non-Exchange Revenue								
Property rates	24 187	34 239	141.6%	34 239	141.6%	17 872	83.0%	91.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	386	22	5.6%	22	5.6%	17	3.0%	25.9%
Licences or permits	2 379	460	19.3%	460	19.3%	471	20.7%	(2.4%)
Transfer and subsidies - Operational	367 150	152 467	41.5%	152 467	41.5%	153 468	38.9%	(.7%)
Interest	4 907	1 805	36.8%	1 805	36.8%	1 331	24.7%	35.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	529 471	114 615	21.6%	114 615	21.6%	94 757	19.0%	21.0%
Employee related costs	148 023	32 795	22.2%	32 795	22.2%	30 808	22.4%	6.5%
Remuneration of councillors	31 370	6 966	22.2%	6 966	22.2%	6 589	22.1%	5.7%
Bulk purchases - electricity	58 448	13 506	23.1%	13 506	23.1%	12 507	23.3%	8.0%
Inventory consumed	8 696	1 455	16.7%	1 455	16.7%	1 222	15.1%	19.0%
Debt impairment	6 109	-	-	-	-	-	-	-
Depreciation and amortisation	48 219	12 633	26.2%	12 633	26.2%	8 046	14.8%	57.0%
Interest	104	-	-	-	-	-	-	-
Contracted services	132 555	30 180	22.8%	30 180	22.8%	22 749	18.4%	32.7%
Transfers and subsidies	5 454	-	-	-	-	-	-	-
Irrecoverable debts written off	-	(15)	-	(15)	-	-	-	(100.0%)
Operational costs	90 493	17 096	18.9%	17 096	18.9%	12 836	15.7%	33.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 535	111 934	-	111 934	-	105 432	-	-
Transfers and subsidies - capital (monetary allocations)	86 137	20 088	23.3%	20 088	23.3%	31 206	48.2%	(35.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 672	132 022		132 022		136 638		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 672	132 022		132 022		136 638		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 672	132 022		132 022		136 638		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 672	132 022		132 022		136 638		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		165 872	28 109	16.9%	28 109	16.9%	22 550	18.9%	24.7%	
National Government		74 320	17 738	23.9%	17 738	23.9%	18 083	32.5%	(1.9%)	
Provincial Government		535	37	6.9%	37	6.9%	-	-	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		74 854	17 775	23.7%	17 775	23.7%	18 083	32.1%	(1.7%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		91 018	10 334	11.4%	10 334	11.4%	4 467	7.1%	131.3%	
Capital Expenditure Functional		165 872	28 109	16.9%	28 109	16.9%	22 550	18.9%	24.7%	
Municipal governance and administration		9 591	-	-	-	-	578	5.5%	(100.0%)	
Executive and Council		1 304	-	-	-	-	-	-	-	
Finance and administration		8 287	-	-	-	-	578	6.3%	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		21 446	488	2.3%	488	2.3%	1 240	7.0%	(60.7%)	
Community and Social Services		21 037	451	2.1%	451	2.1%	1 240	7.1%	(63.7%)	
Sport And Recreation		409	37	9.1%	37	9.1%	-	-	(100.0%)	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		130 053	27 416	21.1%	27 416	21.1%	18 083	25.1%	51.6%	
Planning and Development		30 081	966	3.2%	966	3.2%	-	-	(100.0%)	
Road Transport		99 972	26 450	26.5%	26 450	26.5%	18 083	26.2%	46.3%	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		4 783	206	4.3%	206	4.3%	2 648	13.7%	(92.2%)	
Energy sources		1 652	206	12.5%	206	12.5%	-	-	(100.0%)	
Water Management		-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		3 130	-	-	-	-	2 648	22.2%	(100.0%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		647 585	215 208	33.2%	215 208	33.2%	222 395	36.5%	
Property rates		27 141	1 624	6.0%	1 624	6.0%	13 604	52.8%	
Service charges		66 822	12 993	19.4%	12 993	19.4%	13 525	24.9%	

Other revenue	82 686	17 226	20.8%	17 226	20.8%	4 474	8.2%	285.0%
Transfers and Subsidies - Operational	367 150	151 980	41.4%	151 980	41.4%	152 658	38.8%	(.4%)
Transfers and Subsidies - Capital	64 108	21 454	33.5%	21 454	33.5%	27 967	51.5%	(23.3%)
Interest	39 677	9 931	25.0%	9 931	25.0%	10 167	37.4%	(2.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(475 346)	(105 784)	22.3%	(105 784)	22.3%	(102 704)	24.4%	3.0%
Suppliers and employees	(475 241)	(105 784)	22.3%	(105 784)	22.3%	(102 704)	24.4%	3.0%
Finance charges	(104)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 239	109 425	63.5%	109 425	63.5%	119 691	63.2%	(8.6%)
Cash Flow from Investing Activities								
Receipts	-	1 709	-	1 709	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	1 709	-	1 709	-	-	-	(100.0%)
Payments	(190 043)	(32 495)	17.1%	(32 495)	17.1%	(49 080)	30.5%	(33.8%)
Capital assets	(190 043)	(32 495)	17.1%	(32 495)	17.1%	(49 080)	30.5%	(33.8%)
Net Cash from/(used) Investing Activities	(190 043)	(30 786)	16.2%	(30 786)	16.2%	(49 080)	30.5%	(37.3%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 804)	78 639	(441.7%)	78 639	(441.7%)	70 610	249.2%	11.4%
Cash/cash equivalents at the year begin:	409 706	540 101	131.8%	540 101	131.8%	460 788	258.2%	17.2%
Cash/cash equivalents at the year end:	391 902	618 881	157.9%	618 881	157.9%	531 399	257.0%	16.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 440	13.8%	2 720	10.9%	2 006	8.1%	16 703	67.2%	24 869	17.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 363	1.8%	656	.9%	31 808	42.1%	41 797	55.3%	75 624	52.1%	(14)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	2.2%	21	1.0%	20	.9%	2 075	95.9%	2 164	1.5%	(0)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	343	100.0%	343	2%	-	-	-	-
Interest on Arrear Debtor Accounts	985	3.4%	1 008	3.5%	648	2.2%	26 306	90.9%	28 948	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	478	3.6%	328	2.5%	277	2.1%	12 140	91.8%	13 224	9.1%	(19)	(.1%)	-	-
Total By Income Source	6 313	4.3%	4 734	3.3%	34 759	23.9%	99 365	68.4%	145 172	100.0%	(33)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	904	1.1%	960	1.1%	31 759	36.9%	52 464	60.9%	86 087	59.3%	-	-	-	-
Commercial	4 977	12.1%	3 304	8.1%	2 670	6.5%	30 079	73.3%	41 029	28.3%	-	-	-	-
Households	432	2.4%	470	2.6%	331	1.8%	16 823	93.2%	18 056	12.4%	(33)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 313	4.3%	4 734	3.3%	34 759	23.9%	99 365	68.4%	145 172	100.0%	(33)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70	100.0%	-	-	-	-	-	-	70	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	70	100.0%	-	-	-	-	-	-	70	100.0%

Contact Details

Municipal Manager	Mr Luvuyo Mahlaqa	039 251 0230
Chief Financial Officer	Mr Zakhale Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 163 410	341 938	29.4%	341 938	29.4%	322 300	28.0%	6.1%
Exchange Revenue								
Service charges - Electricity	342 642	94 450	27.6%	94 450	27.6%	79 101	25.0%	19.4%
Service charges - Water	81 497	18 590	22.8%	18 590	22.8%	19 275	21.8%	(3.6%)
Service charges - Waste Water Management	65 525	16 006	24.4%	16 006	24.4%	15 815	20.8%	1.2%
Service charges - Waste Management	71 030	17 297	24.4%	17 297	24.4%	17 257	22.2%	.2%
Sale of Goods and Rendering of Services	4 951	1 299	26.2%	1 299	26.2%	1 152	28.2%	12.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	107 856	24 853	23.0%	24 853	23.0%	26 333	30.3%	(5.6%)
Interest earned from Current and Non Current Assets	2 940	1 055	35.9%	1 055	35.9%	854	206.7%	23.5%
Dividends	39	16	41.5%	16	41.5%	16	52.3%	4.5%
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 128	2 265	24.8%	2 265	24.8%	2 248	31.5%	.7%
Licence and permits	166	39	23.6%	39	23.6%	40	46.5%	(1.2%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	10 172	305	3.0%	305	3.0%	414	17.7%	(26.3%)
Non-Exchange Revenue								
Property rates	176 532	50 064	28.4%	50 064	28.4%	48 667	24.5%	2.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	750	97	13.0%	97	13.0%	131	6.3%	(25.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	267 540	111 091	41.5%	111 091	41.5%	105 625	41.5%	5.2%
Interest	21 207	4 172	19.7%	4 172	19.7%	5 032	31.4%	(17.1%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	1 437	340	23.7%	340	23.7%	342	1.8%	(.7%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 168 243	479 561	41.0%	479 561	41.0%	411 670	35.8%	16.5%
Employee related costs	365 778	90 068	24.6%	90 068	24.6%	88 573	24.7%	1.7%
Remuneration of councillors	23 473	5 448	23.2%	5 448	23.2%	5 224	21.9%	4.3%
Bulk purchases - electricity	300 000	112 840	37.6%	112 840	37.6%	52 441	17.3%	115.2%
Inventory consumed	26 614	15 753	59.2%	15 753	59.2%	11 324	41.2%	39.1%
Debt impairment	132 803	64 543	48.6%	64 543	48.6%	64 543	57.2%	-
Depreciation and amortisation	76 013	21 843	28.7%	21 843	28.7%	21 843	29.5%	-
Interest	20 273	5	-	5	-	5 182	28.6%	(99.9%)
Contracted services	152 289	40 125	26.3%	40 125	26.3%	25 717	16.8%	56.0%
Transfers and subsidies	2 062	-	-	-	-	196	164.8%	(100.0%)
Irrecoverable debts written off	690	117 390	17 011.3%	117 390	17 011.3%	119 469	4 635.4%	(1.7%)
Operational costs	68 248	11 546	16.9%	11 546	16.9%	17 157	22.9%	(32.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 832)	(137 623)	-	(137 623)	-	(89 370)	-	-
Transfers and subsidies - capital (monetary allocations)	131 426	39 346	29.9%	39 346	29.9%	29 443	25.9%	33.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 594	(98 277)		(98 277)		(59 927)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	126 594	(98 277)		(98 277)		(59 927)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 594	(98 277)		(98 277)		(59 927)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 594	(98 277)		(98 277)		(59 927)		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	146 249	26 689	18.2%	26 689	18.2%	44 841	38.7%	(40.5%)
National Government	130 749	26 141	20.0%	26 141	20.0%	42 416	37.4%	(38.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	130 749	26 141	20.0%	26 141	20.0%	42 416	37.4%	(38.4%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	15 500	548	3.5%	548	3.5%	2 425	101.0%	(77.4%)
Capital Expenditure Functional	146 249	26 689	18.2%	26 689	18.2%	44 841	38.7%	(40.5%)
Municipal governance and administration	15 500	548	3.5%	548	3.5%	863	35.9%	(36.5%)
Executive and Council	500	148	29.6%	148	29.6%	601	-	(75.3%)
Finance and administration	15 000	400	2.7%	400	2.7%	262	10.9%	52.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 500	-	-	-	-	259	-	(100.0%)
Community and Social Services	1 500	-	-	-	-	259	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 976	1 434	3.3%	1 434	3.3%	10 335	29.3%	(86.1%)
Planning and Development	29 295	1 006	3.4%	1 006	3.4%	3 383	9.6%	(70.3%)
Road Transport	13 682	428	3.1%	428	3.1%	6 951	-	(93.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	86 273	24 706	28.6%	24 706	28.6%	33 385	42.7%	(26.0%)
Energy sources	6 273	1 109	17.7%	1 109	17.7%	5 161	-	(78.5%)
Water Management	80 000	23 597	29.5%	23 597	29.5%	28 223	38.7%	(16.4%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	894 942	331 672	37.1%	331 672	37.1%	275 249	30.5%	20.5%
Property rates	130 612	35 854	27.5%	35 854	27.5%	29 429	22.5%	21.8%
Service charges	425 750	90 067	21.2%	90 067	21.2%	85 963	19.1%	4.8%

Other revenue	(60 045)	93 966	(156.5%)	93 966	(156.5%)	21 315	(45.7%)	340.8%
Transfers and Subsidies - Operational	266 940	107 952	40.4%	107 952	40.4%	102 537	40.4%	5.3%
Transfers and Subsidies - Capital	131 426	-	-	-	-	33 476	29.5%	(100.0%)
Interest	220	3 817	1 734.2%	3 817	1 734.2%	2 513	1 141.6%	51.9%
Dividends	39	16	41.5%	16	41.5%	16	52.3%	4.5%
Payments	(503 431)	(214 964)	42.7%	(214 964)	42.7%	(208 767)	39.1%	3.0%
Suppliers and employees	(503 431)	(214 964)	42.7%	(214 964)	42.7%	(208 767)	39.1%	3.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	391 511	116 708	29.8%	116 708	29.8%	66 482	18.1%	75.5%
Cash Flow from Investing Activities								
Receipts	8 084	15	.2%	15	.2%	-	-	(100.0%)
Proceeds on disposal of PPE	8 084	15	.2%	15	.2%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(168 187)	(26 689)	15.9%	(26 689)	15.9%	(44 841)	38.7%	(40.5%)
Capital assets	(168 187)	(26 689)	15.9%	(26 689)	15.9%	(44 841)	38.7%	(40.5%)
Net Cash from(used) Investing Activities	(160 102)	(26 674)	16.7%	(26 674)	16.7%	(44 841)	38.7%	(40.5%)
Cash Flow from Financing Activities								
Receipts	(6 044)	605	(10.0%)	605	(10.0%)	(1 865)	25.0%	(132.4%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	-	-	-	-	(1 865)	25.0%	(100.0%)
Increase (decrease) in consumer deposits	1 415	605	42.7%	605	42.7%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(6 044)	605	(10.0%)	605	(10.0%)	(1 865)	25.0%	(132.4%)
Net Increase/(Decrease) in cash held	225 364	90 639	40.2%	90 639	40.2%	19 776	8.1%	358.3%
Cash/cash equivalents at the year begin:	(11 273)	15 017	(133.2%)	15 017	(133.2%)	65 821	(583.9%)	(77.2%)
Cash/cash equivalents at the year end:	214 091	125 248	58.5%	125 248	58.5%	61 540	26.4%	103.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 510	3.9%	4 802	1.4%	4 702	1.4%	324 860	93.4%	347 874	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 045	29.6%	3 818	3.3%	2 784	2.4%	74 189	64.6%	114 835	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 054	8.7%	10 903	5.2%	3 322	1.6%	176 012	84.5%	208 290	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 465	3.8%	3 591	1.4%	3 052	1.2%	232 955	93.5%	249 062	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 244	3.5%	4 838	1.5%	4 182	1.3%	301 288	93.7%	321 553	17.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	19 851	3.3%	10 260	1.7%	10 001	1.7%	554 282	93.3%	594 395	31.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 887	3.7%	1 379	2.7%	885	1.7%	47 065	91.9%	51 216	2.7%	-	-	-	-
Total By Income Source	108 056	5.7%	39 591	2.1%	28 928	1.5%	1 710 649	90.6%	1 887 225	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 462	7.9%	6 516	4.1%	3 265	2.1%	136 111	86.0%	158 354	8.4%	-	-	-	-
Commercial	40 185	14.8%	9 531	3.5%	3 887	1.4%	218 276	80.3%	271 880	14.4%	-	-	-	-
Households	55 239	3.8%	23 445	1.6%	21 697	1.5%	1 350 525	93.1%	1 450 905	76.9%	-	-	-	-
Other	170	2.8%	98	1.6%	80	1.3%	5 737	94.3%	6 086	.3%	-	-	-	-
Total By Customer Group	108 056	5.7%	39 591	2.1%	28 928	1.5%	1 710 649	90.6%	1 887 225	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	45 762	3.5%	-	-	21 414	1.6%	1 237 306	94.9%	1 304 482	85.5%
Bulk Water	-	-	-	-	-	-	116 425	100.0%	116 425	7.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 078	92.8%	240	7.2%	-	-	-	-	3 318	2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	585	6%	-	-	7 547	7.4%	94 056	92.0%	102 188	6.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49 426	3.2%	240	-	28 961	1.9%	1 447 787	94.8%	1 526 414	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	208 931	77 514	37.1%	77 514	37.1%	77 460	40.9%	.1%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	532	6	1.0%	6	1.0%	133	233.0%	(95.8%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	19 080	738	3.9%	738	3.9%	2 256	34.7%	(67.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	410	167	40.8%	167	40.8%	97	23.6%	72.9%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	188 909	76 603	40.6%	76 603	40.6%	74 975	41.1%	2.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	207 764	32 212	15.5%	32 212	15.5%	41 823	21.7%	(23.0%)
Employee related costs	145 295	20 930	14.4%	20 930	14.4%	30 364	22.0%	(31.1%)
Remuneration of councillors	9 303	1 436	15.4%	1 436	15.4%	1 988	23.0%	(27.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 279	268	11.8%	268	11.8%	235	7.5%	14.0%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	7 731	702	9.1%	702	9.1%	2 385	50.0%	(70.5%)
Interest	-	-	-	-	-	-	-	-
Contracted services	16 018	2 485	15.5%	2 485	15.5%	1 155	9.5%	115.2%
Transfers and subsidies	1 710	242	14.1%	242	14.1%	91	4.2%	166.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	25 429	6 148	24.2%	6 148	24.2%	5 605	23.5%	9.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 166	45 302	-	45 302	-	35 637	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 166	45 302		45 302		35 637		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 166	45 302		45 302		35 637		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 166	45 302		45 302		35 637		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 166	45 302		45 302		35 637		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		4 000	9	.2%	9	.2%	220	5.2%	(95.8%)
National Government		-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		4 000	9	.2%	9	.2%	220	5.2%	(95.8%)
Capital Expenditure Functional		4 000	9	.2%	9	.2%	220	5.2%	(95.8%)
Municipal governance and administration		4 000	9	.2%	9	.2%	220	5.2%	(95.8%)
Executive and Council		950	9	1.0%	9	1.0%	-	-	(100.0%)
Finance and administration		3 050	-	-	-	-	220	8.2%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		234 098	83 660	35.7%	83 660	35.7%	255 445	134.9%	(67.2%)
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-

Other revenue	26 110	2 889	11.1%	2 889	11.1%	159 623	34 180.6%	(98.2%)
Transfers and Subsidies - Operational	188 909	80 033	42.4%	80 033	42.4%	93 566	51.3%	(14.5%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	19 080	738	3.9%	738	3.9%	2 256	34.7%	(67.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(236 805)	(96 222)	40.6%	(96 222)	40.6%	(156 839)	88.6%	(38.6%)
Suppliers and employees	(236 805)	(96 222)	40.6%	(96 222)	40.6%	(156 839)	88.6%	(38.6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(2 707)	(12 562)	464.0%	(12 562)	464.0%	98 607	796.2%	(112.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(4 000)	(9)	.2%	(9)	.2%	(220)	5.2%	(95.8%)
Capital assets	(4 000)	(9)	.2%	(9)	.2%	(220)	5.2%	(95.8%)
Net Cash from/(used) Investing Activities	(4 000)	(9)	.2%	(9)	.2%	(220)	5.2%	(95.8%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 707)	(12 571)	187.4%	(12 571)	187.4%	98 387	1 202.0%	(112.8%)
Cash/cash equivalents at the year begin:	124 685	163 293	131.0%	163 293	131.0%	126 332	101.3%	29.3%
Cash/cash equivalents at the year end:	117 978	150 723	127.8%	150 723	127.8%	224 719	169.1%	(32.9%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22	100.0%	-	-	-	-	-	-	22	9.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	204	100.0%	-	-	-	-	-	-	204	90.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	226	100.0%	-	-	-	-	-	-	226	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	477 931	9 711	2.0%	9 711	2.0%	-	-	(100.0%)
Exchange Revenue								
Service charges - Electricity	120 774	-	-	-	-	-	-	-
Service charges - Water	85 908	(79 931)	(93.0%)	(79 931)	(93.0%)	-	-	(100.0%)
Service charges - Waste Water Management	13 980	5 256	37.6%	5 256	37.6%	-	-	(100.0%)
Service charges - Waste Management	19 553	4 008	20.5%	4 008	20.5%	-	-	(100.0%)
Sale of Goods and Rendering of Services	2 000	45	2.3%	45	2.3%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 775	18 123	67.7%	18 123	67.7%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	100	4	4.3%	4	4.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	928	182	19.6%	182	19.6%	-	-	(100.0%)
Licence and permits	100	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 000	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	79 207	12 148	15.3%	12 148	15.3%	-	-	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	127 607	47 746	37.4%	47 746	37.4%	-	-	(100.0%)
Interest	-	2 128	-	2 128	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	565 555	47 842	8.5%	47 842	8.5%	-	-	(100.0%)
Employee related costs	169 316	21 840	12.9%	21 840	12.9%	-	-	(100.0%)
Remuneration of councillors	7 438	1 180	15.9%	1 180	15.9%	-	-	(100.0%)
Bulk purchases - electricity	67 034	10 784	16.1%	10 784	16.1%	-	-	(100.0%)
Inventory consumed	58 170	5 374	9.2%	5 374	9.2%	-	-	(100.0%)
Debt impairment	113 657	-	-	-	-	-	-	-
Depreciation and amortisation	42 061	-	-	-	-	-	-	-
Interest	79 730	2 397	3.0%	2 397	3.0%	-	-	(100.0%)
Contracted services	10 000	1 645	16.5%	1 645	16.5%	-	-	(100.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 633	-	1 633	-	-	-	(100.0%)
Operational costs	18 150	2 988	16.5%	2 988	16.5%	-	-	(100.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(87 624)	(38 131)	-	(38 131)	-	-	-	-
Transfers and subsidies - capital (monetary allocations)	50 378	3 930	7.8%	3 930	7.8%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(37 246)	(34 201)		(34 201)		-	-	
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(37 246)	(34 201)		(34 201)		-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(37 246)	(34 201)		(34 201)		-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(37 246)	(34 201)		(34 201)		-	-	

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	50 378	3 418	6.8%	3 418	6.8%	-	-	(100.0%)
National Government	50 378	3 418	6.8%	3 418	6.8%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 378	3 418	6.8%	3 418	6.8%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	50 378	3 418	6.8%	3 418	6.8%	-	-	(100.0%)
Municipal governance and administration	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	13 086	-	-	-	-	-	-	-
Community and Social Services	2 801	-	-	-	-	-	-	-
Sport And Recreation	10 285	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 232	2 210	42.2%	2 210	42.2%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	5 232	2 210	42.2%	2 210	42.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	32 060	1 208	3.8%	1 208	3.8%	-	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	12 799	-	-	-	-	-	-	-
Waste Water Management	19 050	1 208	6.3%	1 208	6.3%	-	-	(100.0%)
Waste Management	211	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		344 981	-	-	-	-	-	-	
Property rates		26 277	-	-	-	-	-	-	
Service charges		113 980	-	-	-	-	-	-	

Other revenue	953	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	135 391	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	57 167	-	-	-	-	-	-	-
Interest	11 212	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(326 841)	(2 349)	.7%	(2 349)	.7%	-	-	(100.0%)
Suppliers and employees	(291 110)	(2 349)	.8%	(2 349)	.8%	-	-	(100.0%)
Finance charges	(35 730)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 140	(2 349)	(13.0%)	(2 349)	(13.0%)	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(57 167)	-	-	-	-	-	-	-
Capital assets	(57 167)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(57 167)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 027)	(2 349)	6.0%	(2 349)	6.0%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(39 027)	(2 349)	6.0%	(2 349)	6.0%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 573	7.0%	4 531	1.6%	4 848	1.7%	249 191	89.6%	278 143	29.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 790	8.9%	3 679	3.4%	16 069	14.7%	80 005	73.0%	109 543	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 354	7.4%	1 941	2.7%	1 885	2.6%	62 827	87.3%	72 007	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 078	7.5%	1 484	2.7%	1 441	2.6%	47 419	87.1%	54 421	5.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	192	6.9%	72	2.6%	72	2.6%	2 429	87.9%	2 765	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 934	2.0%	5	-	6	-	427 915	98.0%	436 861	45.8%	-	-	-	-
Total By Income Source	47 922	5.0%	11 712	1.2%	24 320	2.5%	869 787	91.2%	953 740	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 066	5.3%	2 666	1.4%	13 527	7.1%	164 105	86.2%	190 364	20.0%	-	-	-	-
Commercial	2 948	5.8%	856	1.7%	1 853	3.6%	45 131	88.9%	50 788	5.3%	-	-	-	-
Households	34 522	4.9%	8 093	1.1%	8 424	1.2%	653 741	92.8%	704 781	73.9%	-	-	-	-
Other	386	4.9%	97	1.2%	515	6.6%	6 809	87.2%	7 808	.8%	-	-	-	-
Total By Customer Group	47 922	5.0%	11 712	1.2%	24 320	2.5%	869 787	91.2%	953 740	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 253	1.2%	16 026	3.7%	7 685	1.8%	398 604	93.2%	427 569	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	52	43.3%	4	3.6%	25	21.1%	39	32.1%	121	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 305	1.2%	16 031	3.7%	7 711	1.8%	398 643	93.2%	427 690	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	169 741	65 650	38.7%	65 650	38.7%	66 835	40.9%	(1.8%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	1	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	165	-	-	-	-	2	1.5%	(100.0%)
Interest earned from Current and Non Current Assets	1 703	224	13.2%	224	13.2%	411	7.8%	(45.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	97	7	6.8%	7	6.8%	90	93.2%	(92.7%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	167 776	65 419	39.0%	65 419	39.0%	66 330	42.0%	(1.4%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	190 930	41 237	21.6%	41 237	21.6%	61 799	29.2%	(33.3%)
Employee related costs	141 367	32 730	23.2%	32 730	23.2%	40 892	30.1%	(20.0%)
Remuneration of councillors	12 646	2 888	22.8%	2 888	22.8%	3 543	31.0%	(18.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	270	-	-	-	-	280	13.1%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 871	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	6 904	1 111	16.1%	1 111	16.1%	4 407	22.4%	(74.8%)
Transfers and subsidies	825	380	46.0%	380	46.0%	7 592	65.3%	(95.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	23 046	4 129	17.9%	4 129	17.9%	5 085	20.3%	(18.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 189)	24 413	-	24 413	-	5 036	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(21 189)	24 413		24 413		5 036		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(21 189)	24 413		24 413		5 036		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(21 189)	24 413		24 413		5 036		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 189)	24 413		24 413		5 036		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	450	-	-	-	-	252	6.6%	(100.0%)
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	450	-	-	-	-	252	6.6%	(100.0%)
Capital Expenditure Functional	450	-	-	-	-	252	6.6%	(100.0%)
Municipal governance and administration	380	-	-	-	-	208	16.0%	(100.0%)
Executive and Council	170	-	-	-	-	44	7.9%	(100.0%)
Finance and administration	210	-	-	-	-	164	21.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	60	-	-	-	-	-	-	-
Community and Social Services	30	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	30	-	-	-	-	-	-	-
Economic and Environmental Services	10	-	-	-	-	45	2.0%	(100.0%)
Planning and Development	10	-	-	-	-	45	44.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	160 996	94 021	58.4%	94 021	58.4%	63 775	39.0%	47.4%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-

Other revenue	97	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	159 196	93 797	58.9%	93 797	58.9%	63 775	40.4%	47.1%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	1 703	224	13.2%	224	13.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(181 764)	(35 072)	19.3%	(35 072)	19.3%	(69 960)	35.1%	(49.9%)
Suppliers and employees	(181 764)	(35 072)	19.3%	(35 072)	19.3%	(69 960)	35.1%	(49.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(20 768)	58 949	(283.9%)	58 949	(283.9%)	(6 185)	17.3%	(1 053.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(450)	-	-	-	-	(87)	2.3%	(100.0%)
Capital assets	(450)	-	-	-	-	(87)	2.3%	(100.0%)
Net Cash from(used) Investing Activities	(450)	-	-	-	-	(87)	2.3%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(21 218)	58 949	(277.8%)	58 949	(277.8%)	(6 272)	15.9%	(1 039.9%)
Cash/cash equivalents at the year begin:	46 608	27 418	58.8%	27 418	58.8%	-	-	(100.0%)
Cash/cash equivalents at the year end:	25 390	86 368	340.2%	86 368	340.2%	64 348	96.5%	34.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	15 496	100.0%	15 496	50.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	15 524	100.0%	15 523	50.0%	-	-	-	-
Total By Income Source	(0)	-	-	-	-	-	31 020	100.0%	31 019	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	31 020	100.0%	31 019	100.0%	-	-	-	-
Total By Customer Group	(0)	-	-	-	-	-	31 020	100.0%	31 019	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	57	100.0%	-	-	-	-	-	-	57	5.2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	431	100.0%	431	39.5%
Trade Creditors	-	-	-	-	-	-	4	100.0%	4	.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	601	100.0%	601	55.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	57	5.2%	-	-	-	-	1 036	94.8%	1 093	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
Operating Revenue and Expenditure									
Operating Revenue	249 805	77 494	31.0%	77 494	31.0%	79 683	32.6%	(2.7%)	
Exchange Revenue									
Service charges - Electricity	49 041	10 938	22.3%	10 938	22.3%	9 012	20.8%	21.4%	
Service charges - Water	18 430	1 521	8.3%	1 521	8.3%	2 227	11.1%	(31.7%)	
Service charges - Waste Water Management	15 222	3 203	21.0%	3 203	21.0%	3 224	20.8%	(.7%)	
Service charges - Waste Management	14 711	3 094	21.0%	3 094	21.0%	3 111	20.5%	(.6%)	
Sale of Goods and Rendering of Services	490	79	16.1%	79	16.1%	191	113.3%	(58.8%)	
Agency services	-	-	-	-	-	-	-	-	
Interest	-	80	-	80	-	57	-	38.8%	
Interest earned from Receivables	15 969	10 904	68.3%	10 904	68.3%	10 783	77.5%	1.1%	
Interest earned from Current and Non Current Assets	359	-	-	-	-	-	-	-	
Dividends	17	8	45.1%	8	45.1%	11	-	(28.1%)	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	752	257	34.2%	257	34.2%	264	48.1%	(2.8%)	
Licence and permits	3	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	115	45	39.0%	45	39.0%	109	140.6%	(58.8%)	
Non-Exchange Revenue									
Property rates	30 020	7 313	24.4%	7 313	24.4%	6 918	24.1%	5.7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	798	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	96 781	37 086	38.3%	37 086	38.3%	40 876	41.5%	(9.3%)	
Interest	7 095	2 967	41.8%	2 967	41.8%	2 899	35.4%	2.4%	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	240 412	7 708	3.2%	7 708	3.2%	39 462	16.2%	(80.5%)	
Employee related costs	84 594	-	-	-	-	26 064	31.4%	(100.0%)	
Remuneration of councillors	5 234	-	-	-	-	2 212	38.7%	(100.0%)	
Bulk purchases - electricity	44 924	2 535	5.6%	2 535	5.6%	2 481	6.2%	2.1%	
Inventory consumed	3 529	659	18.7%	659	18.7%	2 044	15.9%	(67.8%)	
Debt impairment	26 038	-	-	-	-	-	-	-	
Depreciation and amortisation	31 347	-	-	-	-	-	-	-	
Interest	14 616	2 016	13.8%	2 016	13.8%	1 435	14.4%	40.5%	
Contracted services	16 423	1 024	6.2%	1 024	6.2%	3 147	17.7%	(67.5%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	39	-	39	-	118	-	(66.9%)	
Operational costs	13 708	1 435	10.5%	1 435	10.5%	1 960	12.9%	(26.8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	9 393	69 787	-	69 787	-	40 221	-	-	
Transfers and subsidies - capital (monetary allocations)	46 192	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	5 009	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	60 594	69 787		69 787		40 221			
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	60 594	69 787		69 787		40 221			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	60 594	69 787		69 787		40 221			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	60 594	69 787		69 787		40 221			

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	40 044	581	1.4%	581	1.4%	959	2.2%	(39.5%)
National Government	39 382	581	1.5%	581	1.5%	935	2.3%	(37.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 382	581	1.5%	581	1.5%	935	2.3%	(37.9%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	663	-	-	-	-	24	1.4%	(100.0%)
Capital Expenditure Functional	40 044	581	1.4%	581	1.4%	959	2.2%	(39.5%)
Municipal governance and administration	663	-	-	-	-	24	2.4%	(100.0%)
Executive and Council	435	-	-	-	-	-	-	-
Finance and administration	228	-	-	-	-	24	2.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3 597	581	16.1%	581	16.1%	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3 597	581	16.1%	581	16.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 468	-	-	-	-	191	47.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	1 468	-	-	-	-	191	47.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	34 317	-	-	-	-	745	1.8%	(100.0%)
Energy sources	4 213	-	-	-	-	-	-	-
Water Management	20 248	-	-	-	-	745	496.3%	(100.0%)
Waste Water Management	9 856	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		249 533	0	-	0	-	-	(100.0%)	
Property rates		24 166	-	-	-	-	-	-	
Service charges		79 876	-	-	-	-	-	-	

Other revenue	2 158	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	96 781	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	46 192	-	-	-	-	-	-	-
Interest	359	0	.1%	0	.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(199 201)	-	-	-	-	-	-	-
Suppliers and employees	(184 585)	-	-	-	-	-	-	-
Finance charges	(14 616)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 331	0	-	0	-	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(46 051)	-	-	-	-	-	-	-
Capital assets	(46 051)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(46 051)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 280	0	-	0	-	-	-	(100.0%)
Cash/cash equivalents at the year begin:	198	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	4 478	0	-	0	-	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 973	2.3%	1 879	2.2%	2 059	2.4%	78 405	93.0%	84 316	15.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 133	12.8%	1 264	5.2%	1 288	5.3%	18 761	76.7%	24 446	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 856	1.9%	2 107	2.2%	2 035	2.1%	90 922	93.8%	96 920	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 459	2.2%	1 433	2.1%	1 377	2.0%	62 977	93.7%	67 245	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 396	2.1%	1 360	2.1%	1 313	2.0%	61 117	93.8%	65 186	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	1.7%	18	1.3%	16	1.2%	1 273	95.8%	1 328	2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 498	1.7%	3 382	1.6%	3 692	1.8%	197 842	94.9%	208 415	38.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	1.6%	14	(10.9%)	14	(10.9%)	(153)	120.2%	(127)	-	-	-	-	-
Total By Income Source	13 336	2.4%	11 456	2.1%	11 792	2.2%	511 144	93.3%	547 728	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	113	1.3%	347	4.0%	584	6.7%	7 683	88.0%	8 728	1.6%	-	-	-	-
Commercial	2 389	10.1%	1 260	5.3%	962	4.1%	19 006	80.5%	23 617	4.3%	-	-	-	-
Households	10 032	2.1%	8 966	1.9%	9 358	2.0%	440 104	93.9%	468 459	85.5%	-	-	-	-
Other	801	1.7%	883	1.9%	887	1.9%	44 352	94.5%	46 924	8.6%	-	-	-	-
Total By Customer Group	13 336	2.4%	11 456	2.1%	11 792	2.2%	511 144	93.3%	547 728	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 283	1.4%	9 265	3.1%	2 756	.9%	285 827	94.6%	302 131	89.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(441)	(1.3%)	(1 458)	(4.3%)	(3 574)	(10.5%)	39 448	116.1%	33 975	10.1%
Auditor-General	-	-	(300)	(17.4%)	(1 200)	(69.4%)	3 228	186.8%	1 728	.5%
Other	(1 042)	295.9%	(2 289)	649.9%	(7 525)	2 136.5%	10 504	(2 982.3%)	(352)	(.1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 801	.8%	5 218	1.5%	(9 544)	(2.8%)	339 007	100.5%	337 482	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	372 059	128 383	34.5%	128 383	34.5%	170 176	49.9%	(24.6%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	0	17.9%	(100.0%)
Service charges - Water	44 113	14 550	33.0%	14 550	33.0%	13 061	28.0%	11.4%
Service charges - Waste Water Management	29 359	7 270	24.8%	7 270	24.8%	9 631	37.6%	(24.5%)
Service charges - Waste Management	22 992	5 800	25.2%	5 800	25.2%	7 381	34.7%	(21.4%)
Sale of Goods and Rendering of Services	3 250	783	24.1%	783	24.1%	1 040	43.0%	(24.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 489	20 802	34.4%	20 802	34.4%	27 620	47.7%	(24.7%)
Interest earned from Current and Non Current Assets	53	135	253.8%	135	253.8%	24	20.3%	467.9%
Dividends	3 600	-	-	-	-	-	-	-
Rent on Land	2 088	-	-	-	-	-	-	-
Rental from Fixed Assets	1 286	500	38.9%	500	38.9%	536	50.2%	(6.7%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 142	0	-	0	-	0	-	(35.3%)
Non-Exchange Revenue								
Property rates	32 795	16 714	51.0%	16 714	51.0%	10 534	33.2%	58.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	163 937	58 878	35.9%	58 878	35.9%	96 564	68.8%	(39.0%)
Interest	5 953	2 952	49.6%	2 952	49.6%	3 787	-	(22.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	341 198	33 495	9.8%	33 495	9.8%	56 856	16.5%	(41.1%)
Employee related costs	113 354	28 120	24.8%	28 120	24.8%	34 714	30.0%	(19.0%)
Remuneration of councillors	6 770	1 646	24.3%	1 646	24.3%	2 121	17.0%	(22.4%)
Bulk purchases - electricity	-	-	-	-	-	220	4.0%	(100.0%)
Inventory consumed	18 919	-	-	-	-	840	4.2%	(100.0%)
Debt impairment	65 815	-	-	-	-	-	-	-
Depreciation and amortisation	34 996	-	-	-	-	12 427	25.0%	(100.0%)
Interest	50 000	-	-	-	-	19	-	(100.0%)
Contracted services	24 565	1 350	5.5%	1 350	5.5%	170	.6%	692.1%
Transfers and subsidies	1 983	-	-	-	-	-	-	-
Irrecoverable debts written off	-	983	-	983	-	2 772	13.3%	(64.5%)
Operational costs	24 796	1 397	5.6%	1 397	5.6%	3 574	8.8%	(60.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 862	94 888	-	94 888	-	113 320	-	-
Transfers and subsidies - capital (monetary allocations)	37 420	4 310	11.5%	4 310	11.5%	2 678	4.2%	60.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 282	99 198		99 198		115 998		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	68 282	99 198		99 198		115 998		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 282	99 198		99 198		115 998		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 282	99 198		99 198		115 998		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		39 244	1 291	3.3%	1 291	3.3%	2 737	2.5%	(52.8%)
National Government		35 244	1 291	3.7%	1 291	3.7%	1 868	1.8%	(30.9%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		35 244	1 291	3.7%	1 291	3.7%	1 868	1.8%	(30.9%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		4 000	-	-	-	-	870	10.8%	(100.0%)
Capital Expenditure Functional		39 244	1 291	3.3%	1 291	3.3%	2 737	2.5%	(52.8%)
Municipal governance and administration		4 267	-	-	-	-	870	17.3%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		4 267	-	-	-	-	870	17.3%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		3 551	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		3 551	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		31 426	1 291	4.1%	1 291	4.1%	1 868	2.0%	(30.9%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		29 992	1 291	4.3%	1 291	4.3%	1 868	2.6%	(30.9%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		1 434	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		8 983	65 728	731.7%	65 728	731.7%	105 171	87.7%	(37.5%)
Property rates		-	2 750	-	2 750	-	5 005	19.6%	(45.1%)
Service charges		-	2 499	-	2 499	-	11 474	30.1%	(78.2%)

Other revenue	8 930	285	3.2%	285	3.2%	(22 785)	17.3%	(101.2%)
Transfers and Subsidies - Operational	-	61 736	-	61 736	-	98 762	72.5%	(37.5%)
Transfers and Subsidies - Capital	-	(2 138)	-	(2 138)	-	12 150	25.5%	(117.6%)
Interest	53	596	1 118.7%	596	1 118.7%	565	20 782.9%	5.5%
Dividends	-	-	-	-	-	-	-	-
Payments	(262 202)	(80 905)	30.9%	(80 905)	30.9%	(125 438)	57.6%	(35.5%)
Suppliers and employees	(201 398)	(80 905)	40.2%	(80 905)	40.2%	(125 438)	57.6%	(35.5%)
Finance charges	(60 804)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(253 219)	(15 177)	6.0%	(15 177)	6.0%	(20 267)	20.7%	(25.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	(1 291)	-	(1 291)	-	(2 737)	2.5%	(52.8%)
Capital assets	-	(1 291)	-	(1 291)	-	(2 737)	2.5%	(52.8%)
Net Cash from/(used) Investing Activities	-	(1 291)	-	(1 291)	-	(2 737)	2.4%	(52.8%)
Cash Flow from Financing Activities								
Receipts	860	17	2.0%	17	2.0%	50	363.4%	(66.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	17	2.0%	17	2.0%	50	363.4%	(66.2%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	860	17	2.0%	17	2.0%	50	363.4%	(66.2%)
Net Increase/(Decrease) in cash held	(252 359)	(16 451)	6.5%	(16 451)	6.5%	(22 954)	10.9%	(28.3%)
Cash/cash equivalents at the year begin:	1 583	(147 666)	(9 331.2%)	(147 666)	(9 331.2%)	(144 997)	(990.0%)	1.8%
Cash/cash equivalents at the year end:	(250 776)	(166 466)	66.4%	(166 466)	66.4%	(319 173)	163.3%	(47.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 232	3.6%	4 912	1.2%	3 727	9%	371 007	94.2%	393 877	27.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8	3%	5	2%	2	1%	2 506	99.4%	2 521	2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 251)	(1.2%)	4 745	4.4%	1 748	1.6%	101 813	95.1%	107 055	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 601	2.2%	2 800	1.1%	2 656	1.0%	242 538	95.6%	253 594	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 394	2.6%	2 202	1.3%	2 086	1.2%	163 400	95.0%	172 083	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 618	3.3%	8 181	1.7%	8 576	1.8%	444 318	93.2%	476 693	33.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	831	3.4%	267	1.1%	248	1.0%	23 180	94.5%	24 526	1.7%	-	-	-	-
Total By Income Source	39 433	2.8%	23 111	1.6%	19 042	1.3%	1 348 762	94.3%	1 430 348	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 196	6.6%	423	2.3%	373	2.1%	16 089	89.0%	18 081	1.3%	-	-	-	-
Commercial	2 271	1.9%	4 558	3.9%	1 877	1.6%	108 550	92.6%	117 257	8.2%	-	-	-	-
Households	35 966	2.8%	18 130	1.4%	16 792	1.3%	1 224 122	94.5%	1 295 010	90.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 433	2.8%	23 111	1.6%	19 042	1.3%	1 348 762	94.3%	1 430 348	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	57 489	100.0%	57 489	4.2%
Bulk Water	-	-	3 726	.8%	3 724	.6%	579 997	98.7%	587 447	42.7%
PAYE deductions	2 924	80.6%	962	26.5%	(257)	(7.1%)	-	-	3 630	3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 314	.5%	1 325	.5%	659	.3%	256 536	98.7%	259 834	18.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 931	1.3%	1 964	.4%	27 521	6.1%	419 019	92.2%	454 435	33.1%
Auditor-General	2 246	23.0%	4 785	49.0%	261	2.7%	2 464	25.3%	9 757	.7%
Other	596	44.9%	341	25.7%	345	26.0%	45	3.4%	1 327	.1%
Medical Aid deductions	708	100.0%	-	-	-	-	-	-	708	.1%
Total	13 720	1.0%	13 104	1.0%	32 253	2.3%	1 315 550	95.7%	1 374 626	100.0%

Contact Details

Municipal Manager	Adv Mthusi Lepheana	058 813 1051
Chief Financial Officer	Ms Noloyiso Gqoli	058 810 1051

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 137 247	565 171	26.4%	565 171	26.4%	558 267	33.3%	1.2%
Exchange Revenue								
Service charges - Electricity	739 063	88 948	12.0%	88 948	12.0%	69 445	16.4%	28.1%
Service charges - Water	95 159	25 385	26.7%	25 385	26.7%	20 604	16.3%	23.2%
Service charges - Waste Water Management	51 422	13 889	27.0%	13 889	27.0%	12 871	24.9%	7.9%
Service charges - Waste Management	51 184	13 722	26.8%	13 722	26.8%	13 030	25.4%	5.3%
Sale of Goods and Rendering of Services	6 743	798	11.8%	798	11.8%	591	10.0%	35.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	125 181	17 376	13.9%	17 376	13.9%	25 062	137.7%	(30.7%)
Interest earned from Current and Non Current Assets	12 764	4 500	35.3%	4 500	35.3%	890	10.9%	405.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 000	-	-	-	-	-	-	-
Rental from Fixed Assets	3 992	351	8.8%	351	8.8%	373	14.0%	(6.1%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	11 772	333	2.8%	333	2.8%	87	1.9%	280.7%
Non-Exchange Revenue								
Property rates	110 363	26 226	23.8%	26 226	23.8%	27 547	23.9%	(4.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 396	441	18.4%	441	18.4%	44	1.4%	907.4%
Licences or permits	1 663	-	-	-	-	-	-	-
Transfer and subsidies - Operational	882 846	366 381	41.5%	366 381	41.5%	378 226	44.0%	(3.1%)
Interest	41 693	6 821	16.4%	6 821	16.4%	9 497	130.7%	(28.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	7	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 638 370	605 832	23.0%	605 832	23.0%	594 215	30.3%	2.0%
Employee related costs	722 554	180 119	24.9%	180 119	24.9%	147 151	21.4%	22.4%
Remuneration of councillors	36 529	8 040	22.0%	8 040	22.0%	10 067	28.7%	(20.1%)
Bulk purchases - electricity	1 114 944	320 672	28.8%	320 672	28.8%	355 199	49.4%	(9.7%)
Inventory consumed	69 277	6 519	9.4%	6 519	9.4%	4 108	10.2%	58.7%
Debt impairment	13 280	-	-	-	-	-	-	-
Depreciation and amortisation	75 930	-	-	-	-	-	-	-
Interest	51 662	23 052	44.6%	23 052	44.6%	29 064	70.6%	(20.7%)
Contracted services	203 440	26 323	12.9%	26 323	12.9%	12 203	9.0%	115.7%
Transfers and subsidies	198 043	31 336	15.8%	31 336	15.8%	28 596	15.8%	9.6%
Irrecoverable debts written off	23 120	609	2.6%	609	2.6%	919	-	(33.7%)
Operational costs	129 590	9 161	7.1%	9 161	7.1%	6 909	5.6%	32.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(501 123)	(40 661)	-	(40 661)	-	(35 948)	-	-
Transfers and subsidies - capital (monetary allocations)	291 250	16 153	5.5%	16 153	5.5%	17 125	7.3%	(5.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(209 873)	(24 508)		(24 508)		(18 823)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(209 873)	(24 508)		(24 508)		(18 823)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(209 873)	(24 508)		(24 508)		(18 823)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	270 618	51 168	18.9%	51 168	18.9%	82 098	32.2%	(37.7%)
Surplus/(Deficit) for the year	60 745	26 660		26 660		63 275		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	316 681	25 049	7.9%	25 049	7.9%	24 953	11.0%	.4%
National Government	286 417	24 396	8.5%	24 396	8.5%	24 953	11.0%	(2.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	286 417	24 396	8.5%	24 396	8.5%	24 953	11.0%	(2.2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	30 264	652	2.2%	652	2.2%	-	-	(100.0%)
Capital Expenditure Functional	316 681	25 049	7.9%	25 049	7.9%	24 953	11.0%	.4%
Municipal governance and administration	5 000	402	8.0%	402	8.0%	-	-	(100.0%)
Executive and Council	500	-	-	-	-	-	-	-
Finance and administration	4 500	402	8.9%	402	8.9%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	27 373	2 233	8.2%	2 233	8.2%	2 907	6.7%	(23.2%)
Community and Social Services	4 061	745	18.4%	745	18.4%	-	-	(100.0%)
Sport And Recreation	13 212	1 488	11.3%	1 488	11.3%	2 907	10.2%	(48.8%)
Public Safety	10 000	-	-	-	-	-	-	-
Housing	100	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 418	2 413	4.0%	2 413	4.0%	4 068	39.4%	(40.7%)
Planning and Development	4 500	-	-	-	-	-	-	-
Road Transport	55 918	2 413	4.3%	2 413	4.3%	4 068	39.4%	(40.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	223 890	20 000	8.9%	20 000	8.9%	17 977	10.4%	11.2%
Energy sources	44 958	6 967	15.5%	6 967	15.5%	-	-	(100.0%)
Water Management	93 518	11 404	12.2%	11 404	12.2%	9 925	12.8%	14.9%
Waste Water Management	84 915	1 629	1.9%	1 629	1.9%	8 053	10.4%	(79.8%)
Waste Management	500	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 819 651	483 525	26.6%	483 525	26.6%	474 493	15.8%	
Property rates		91 512	41 475	45.3%	41 475	45.3%	7 554	10.0%	
Service charges		740 715	119 756	16.2%	119 756	16.2%	78 803	25.8%	

Other revenue	(197 652)	(96 072)	48.6%	(96 072)	48.6%	(40 481)	(2.6%)	137.3%
Transfers and Subsidies - Operational	882 846	369 828	41.9%	369 828	41.9%	358 929	41.8%	3.0%
Transfers and Subsidies - Capital	291 250	44 597	15.3%	44 597	15.3%	69 095	29.3%	(35.5%)
Interest	10 979	3 940	35.9%	3 940	35.9%	593	7.3%	564.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(982 302)	(326 635)	33.3%	(326 635)	33.3%	(62 112)	2.8%	425.9%
Suppliers and employees	(982 302)	(326 635)	33.3%	(326 635)	33.3%	(62 112)	2.8%	425.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	837 349	156 890	18.7%	156 890	18.7%	412 381	52.5%	(62.0%)
Cash Flow from Investing Activities								
Receipts	10 000	315	3.1%	315	3.1%	-	-	(100.0%)
Proceeds on disposal of PPE	10 000	315	3.1%	315	3.1%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(316 681)	(26 601)	8.4%	(26 601)	8.4%	(24 953)	11.0%	6.6%
Capital assets	(316 681)	(26 601)	8.4%	(26 601)	8.4%	(24 953)	11.0%	6.6%
Net Cash from(used) Investing Activities	(306 681)	(26 286)	8.6%	(26 286)	8.6%	(24 953)	11.0%	5.3%
Cash Flow from Financing Activities								
Receipts	31	385	1 236.5%	385	1 236.5%	147	40.2%	161.2%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	31	385	1 236.5%	385	1 236.5%	147	40.2%	161.2%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	31	385	1 236.5%	385	1 236.5%	147	40.2%	161.2%
Net Increase/(Decrease) in cash held	530 700	130 989	24.7%	130 989	24.7%	387 576	69.3%	(66.2%)
Cash/cash equivalents at the year begin:	41 833	665 927	1 591.9%	665 927	1 591.9%	485 495	751.2%	37.2%
Cash/cash equivalents at the year end:	572 533	133 299	23.3%	133 299	23.3%	297 106	47.6%	(55.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 940	1.1%	8 732	1.0%	10 745	1.2%	849 322	96.7%	878 740	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	448	1%	158	-	-	-	322 824	99.8%	323 429	10.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 795	1.2%	7 879	1.2%	6 859	1.0%	634 491	96.6%	657 024	21.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 600	1.6%	4 963	1.4%	4 937	1.4%	337 291	95.6%	352 792	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 017	1.4%	4 944	1.4%	4 978	1.4%	343 766	95.8%	358 704	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	12 309	3.0%	12 175	3.0%	380 905	94.0%	405 389	13.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	571	8%	394	.6%	339	.5%	66 012	98.1%	67 315	2.2%	-	-	-	-
Total By Income Source	29 371	1.0%	39 378	1.3%	40 032	1.3%	2 934 612	96.4%	3 043 393	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 116	1.2%	6 600	1.3%	7 891	1.6%	487 581	95.9%	508 188	16.7%	-	-	-	-
Commercial	5 749	.9%	7 603	1.2%	7 026	1.1%	625 836	96.8%	646 214	21.2%	-	-	-	-
Households	17 457	.9%	25 030	1.3%	24 982	1.3%	1 790 391	96.4%	1 857 860	61.0%	-	-	-	-
Other	49	.2%	145	.5%	135	.4%	30 804	98.9%	31 132	1.0%	-	-	-	-
Total By Customer Group	29 371	1.0%	39 378	1.3%	40 032	1.3%	2 934 612	96.4%	3 043 393	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	201 693	2.5%	195 571	2.4%	7 654 952	95.1%	8 052 216	91.0%
Bulk Water	-	-	-	-	-	-	500 336	100.0%	500 336	5.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	659	.2%	20 659	7.1%	17 155	5.9%	254 072	86.8%	292 545	3.3%
Auditor-General	-	-	-	-	-	-	43	100.0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	659	-	222 352	2.5%	212 726	2.4%	8 409 403	95.1%	8 845 140	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	11 640 587	3 230 437	27.8%	3 230 437	27.8%	2 791 335	26.2%	15.7%	
Exchange Revenue									
Service charges - Electricity	4 419 517	1 289 795	29.2%	1 289 795	29.2%	1 125 611	27.2%	14.6%	
Service charges - Water	1 645 063	368 472	22.4%	368 472	22.4%	370 013	25.7%	(4.5%)	
Service charges - Waste Water Management	589 015	128 566	21.8%	128 566	21.8%	103 055	18.4%	24.8%	
Service charges - Waste Management	200 849	49 764	24.8%	49 764	24.8%	47 480	24.0%	4.8%	
Sale of Goods and Rendering of Services	67 108	12 396	18.5%	12 396	18.5%	13 815	20.5%	(10.3%)	
Agency services	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	618 133	166 422	26.9%	166 422	26.9%	150 915	29.4%	10.3%	
Interest earned from Current and Non Current Assets	87 518	29 744	34.0%	29 744	34.0%	16 299	20.8%	82.5%	
Dividends	10	6	66.0%	6	66.0%	6	48.0%	8.3%	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	47 274	11 294	23.9%	11 294	23.9%	11 118	23.0%	1.6%	
Licence and permits	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	43 081	10 406	24.2%	10 406	24.2%	8 787	20.8%	18.4%	
Non-Exchange Revenue									
Property rates	1 744 100	430 367	24.7%	430 367	24.7%	264 851	16.0%	62.5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	52 207	23 035	44.1%	23 035	44.1%	3 395	10.5%	578.4%	
Licences or permits	1 827	444	24.3%	444	24.3%	429	28.5%	3.5%	
Transfer and subsidies - Operational	1 361 141	512 763	37.7%	512 763	37.7%	479 773	37.6%	6.9%	
Interest	195 462	54 440	27.9%	54 440	27.9%	47 821	31.8%	13.8%	
Fuel Levy	427 562	142 521	33.3%	142 521	33.3%	147 881	33.3%	(3.6%)	
Operational Revenue	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	10 335	-	-	-	-	-	-	-	
Other Gains	130 386	-	-	-	-	86	6.2%	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	11 274 887	5 855 301	51.9%	5 855 301	51.9%	3 132 832	32.1%	86.9%	
Employee related costs	2 655 658	687 456	25.9%	687 456	25.9%	645 247	25.7%	6.5%	
Remuneration of councillors	83 728	18 989	22.7%	18 989	22.7%	17 647	22.1%	7.6%	
Bulk purchases - electricity	2 974 985	931 353	31.3%	931 353	31.3%	920 857	35.8%	1.1%	
Inventory consumed	717 735	287 836	40.1%	287 836	40.1%	429 426	66.9%	(33.0%)	
Debt impairment	2 245 155	558 643	24.9%	558 643	24.9%	479 391	25.0%	16.5%	
Depreciation and amortisation	752 070	219 836	29.2%	219 836	29.2%	128 513	30.5%	71.1%	
Interest	12 723	13 690	107.6%	13 690	107.6%	4 344	16.0%	215.1%	
Contracted services	815 537	145 981	17.9%	145 981	17.9%	65 290	10.5%	123.6%	
Transfers and subsidies	15 000	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	2 904 397	-	2 904 397	-	338 440	-	758.2%	
Operational costs	602 868	87 091	14.4%	87 091	14.4%	103 671	17.5%	(16.0%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	399 427	28	-	28	-	6	-	354.7%	
Surplus/(Deficit)	365 700	(2 624 864)	-	(2 624 864)	-	(341 497)	-	-	
Transfers and subsidies - capital (monetary allocations)	1 017 011	70 616	6.9%	70 616	6.9%	65 238	6.3%	8.2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 382 711	(2 554 248)	-	(2 554 248)	-	(276 259)	-	-	
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	1 382 711	(2 554 248)	-	(2 554 248)	-	(276 259)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 382 711	(2 554 248)	-	(2 554 248)	-	(276 259)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	120 000	30 000	25.0%	30 000	25.0%	30 000	25.0%	-	
Surplus/(Deficit) for the year	1 502 711	(2 524 248)	-	(2 524 248)	-	(246 259)	-	-	

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		1 343 987	104 526	7.8%	104 526	7.8%	49 782	3.7%	110.0%	
National Government		1 000 769	71 636	7.2%	71 636	7.2%	31 014	3.0%	131.0%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		14 500	4 182	28.8%	4 182	28.8%	790	5.6%	429.6%	
Transfers recognised - capital		1 015 269	75 817	7.5%	75 817	7.5%	31 804	3.1%	138.4%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		328 719	28 709	8.7%	28 709	8.7%	17 979	5.9%	59.7%	
Capital Expenditure Functional		1 343 987	104 526	7.8%	104 526	7.8%	49 782	3.7%	110.0%	
Municipal governance and administration		35 275	(3 547)	(10.1%)	(3 547)	(10.1%)	506	.9%	(800.8%)	
Executive and Council		13 525	(3 547)	(26.2%)	(3 547)	(26.2%)	-	-	(100.0%)	
Finance and administration		21 750	-	-	-	-	506	1.0%	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		72 790	33 762	46.4%	33 762	46.4%	(6 137)	(1.9%)	(650.2%)	
Community and Social Services		10 000	-	-	-	-	-	-	-	
Sport And Recreation		51 300	(2 535)	(4.9%)	(2 535)	(4.9%)	368	1.2%	(789.4%)	
Public Safety		10 990	-	-	-	-	-	-	-	
Housing		-	36 296	-	36 296	-	(6 504)	(2.4%)	(668.0%)	
Health		500	-	-	-	-	-	-	-	
Economic and Environmental Services		394 870	20 410	5.2%	20 410	5.2%	2 727	.7%	648.5%	
Planning and Development		55 298	4 048	7.3%	4 048	7.3%	890	1.6%	354.8%	
Road Transport		335 072	16 362	4.9%	16 362	4.9%	1 837	.6%	790.8%	
Environmental Protection		4 500	-	-	-	-	-	-	-	
Trading Services		841 053	53 901	6.4%	53 901	6.4%	52 686	9.3%	2.3%	
Energy sources		321 660	42 756	13.3%	42 756	13.3%	19 584	7.0%	118.3%	
Water Management		191 948	5 719	3.0%	5 719	3.0%	6 195	4.5%	(7.7%)	
Waste Water Management		305 869	3 232	1.1%	3 232	1.1%	26 906	27.5%	(88.0%)	
Waste Management		21 576	2 195	10.2%	2 195	10.2%	-	-	(100.0%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		10 993 090	5 949 758	54.1%	5 949 758	54.1%	4 910 525	48.7%	21.2%
Property rates		1 356 910	264 690	19.5%	264 690	19.5%	233 067	18.1%	13.6%
Service charges		5 845 097	1 396 417	23.9%	1 396 417	23.9%	1 261 889	23.9%	10.7%

Other revenue	600 297	3 401 695	566.7%	3 401 695	566.7%	2 582 566	423.7%	31.7%
Transfers and Subsidies - Operational	1 361 141	737 394	54.2%	737 394	54.2%	486 751	38.2%	51.5%
Transfers and Subsidies - Capital	1 017 011	105 176	10.3%	105 176	10.3%	324 744	31.4%	(67.6%)
Interest	812 623	44 380	5.5%	44 380	5.5%	21 503	3.7%	106.4%
Dividends	10	6	66.0%	6	66.0%	6	48.0%	8.3%
Payments	(8 963 471)	(1 647 709)	18.4%	(1 647 709)	18.4%	(1 746 957)	21.9%	(5.7%)
Suppliers and employees	(8 948 471)	(1 647 709)	18.4%	(1 647 709)	18.4%	(1 746 957)	21.9%	(5.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 029 619	4 302 049	212.0%	4 302 049	212.0%	3 163 568	150.7%	36.0%
Cash Flow from Investing Activities								
Receipts	10 335	1 368	13.2%	1 368	13.2%	(29)	(.3%)	(4 790.9%)
Proceeds on disposal of PPE	10 335	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	1 368	-	1 368	-	(29)	-	(4 790.9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 343 987)	(104 526)	7.8%	(104 526)	7.8%	(49 782)	3.7%	110.0%
Capital assets	(1 343 987)	(104 526)	7.8%	(104 526)	7.8%	(49 782)	3.7%	110.0%
Net Cash from/(used) Investing Activities	(1 333 652)	(103 159)	7.7%	(103 159)	7.7%	(49 811)	3.7%	107.1%
Cash Flow from Financing Activities								
Receipts	3 094	201	6.5%	201	6.5%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 094	201	6.5%	201	6.5%	-	-	(100.0%)
Payments	(107 755)	(5 900)	5.5%	(5 900)	5.5%	(5 222)	3.4%	13.0%
Repayment of borrowing	(107 755)	(5 900)	5.5%	(5 900)	5.5%	(5 222)	3.4%	13.0%
Net Cash from/(used) Financing Activities	(104 661)	(5 699)	5.4%	(5 699)	5.4%	(5 222)	8.7%	9.1%
Net Increase/(Decrease) in cash held	591 305	4 193 192	709.1%	4 193 192	709.1%	3 108 535	438.2%	34.9%
Cash/cash equivalents at the year begin:	494 861	(281 943)	(57.0%)	(281 943)	(57.0%)	(170 178)	(23.9%)	65.7%
Cash/cash equivalents at the year end:	1 086 166	3 870 995	356.4%	3 870 995	356.4%	2 938 357	206.9%	31.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	296 110	6.6%	195 336	4.4%	105 433	2.4%	3 884 809	86.7%	4 481 688	44.8%	1 606 249	35.8%	327 575	7.3%
Trade and Other Receivables from Exchange Transactions - Electricity	257 168	23.1%	22 987	2.1%	21 744	2.0%	812 883	72.9%	1 114 782	11.1%	-	-	22 046	2.0%
Receivables from Non-exchange Transactions - Property Rates	170 990	8.2%	49 904	2.4%	40 604	1.9%	1 830 851	87.5%	2 092 350	20.9%	636 245	30.4%	112 787	5.4%
Receivables from Exchange Transactions - Waste Water Management	73 330	6.2%	22 901	1.9%	20 745	1.7%	1 073 430	90.2%	1 190 406	11.9%	423 049	35.5%	21 855	1.8%
Receivables from Exchange Transactions - Waste Management	27 157	4.9%	10 042	1.8%	9 066	1.6%	512 437	91.7%	558 702	5.6%	197 462	35.3%	54 693	9.8%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	133 868	66.4%	67 431	33.5%	0	-	281	.1%	201 581	2.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 225	2.5%	2 621	.7%	3 461	.9%	356 279	95.9%	371 586	3.7%	41 392	11.1%	19 688	5.3%
Total By Income Source	967 849	9.7%	371 222	3.7%	201 054	2.0%	8 470 969	84.6%	10 011 095	100.0%	2 904 397	29.0%	558 643	5.6%
Debtors Age Analysis By Customer Group														
Organs of State	315 300	17.0%	100 864	5.4%	56 809	3.1%	1 382 892	74.5%	1 855 866	18.5%	36	-	15 336	.8%
Commercial	243 084	11.7%	74 148	3.6%	39 704	1.9%	1 729 122	82.9%	2 086 058	20.8%	-	-	-	-
Households	409 465	6.7%	196 210	3.2%	104 542	1.7%	5 358 955	88.3%	6 069 171	60.6%	2 904 361	47.9%	543 307	9.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	967 849	9.7%	371 222	3.7%	201 054	2.0%	8 470 969	84.6%	10 011 095	100.0%	2 904 397	29.0%	558 643	5.6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	257 368	100.0%	-	-	-	-	-	-	257 368	65.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	36 306	100.0%	-	-	-	-	-	-	36 306	9.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	59 937	100.0%	-	-	-	-	-	-	59 937	15.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 537	100.0%	8	-	2	-	-	-	39 547	10.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	393 148	100.0%	8	-	2	-	-	-	393 158	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	423 372	102 891	24.3%	102 891	24.3%	117 197	26.5%	(12.2%)
Exchange Revenue								
Service charges - Electricity	80 244	17 326	21.6%	17 326	21.6%	29 950	36.0%	(42.2%)
Service charges - Water	24 558	4 677	19.0%	4 677	19.0%	6 466	17.2%	(27.7%)
Service charges - Waste Water Management	29 811	5 712	19.2%	5 712	19.2%	7 227	15.6%	(21.0%)
Service charges - Waste Management	21 690	3 962	18.3%	3 962	18.3%	5 193	16.4%	(23.7%)
Sale of Goods and Rendering of Services	896	143	16.0%	143	16.0%	175	8.2%	(18.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 136	10 888	13.9%	10 888	13.9%	18 320	23.5%	(40.6%)
Interest earned from Current and Non Current Assets	499	113	22.6%	113	22.6%	192	40.2%	(41.3%)
Dividends	102	-	-	-	-	57	10.5%	(100.0%)
Rent on Land	290	-	-	-	-	-	-	-
Rental from Fixed Assets	1 788	283	15.8%	283	15.8%	397	23.1%	(28.7%)
Licence and permits	240	0	-	0	-	1	.6%	(95.8%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	511	11	2.1%	11	2.1%	(46)	(4.9%)	(123.5%)
Non-Exchange Revenue								
Property rates	38 780	6 712	17.3%	6 712	17.3%	9 762	31.5%	(31.2%)
Surcharges and Taxes	-	-	-	-	-	4	-	-
Fines, penalties and forfeits	130	3	2.0%	3	2.0%	-	-	(32.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	126 761	51 085	40.3%	51 085	40.3%	36 747	30.0%	39.0%
Interest	18 933	1 978	10.4%	1 978	10.4%	2 752	45.9%	(28.1%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	493 061	35 814	7.3%	35 814	7.3%	91 197	19.6%	(60.7%)
Employee related costs	116 185	19 905	17.1%	19 905	17.1%	26 450	21.1%	(24.7%)
Remuneration of councillors	8 608	544	6.3%	544	6.3%	1 343	17.4%	(59.5%)
Bulk purchases - electricity	85 957	6 305	7.3%	6 305	7.3%	28 816	33.6%	(78.1%)
Inventory consumed	15 943	283	1.8%	283	1.8%	1 884	10.5%	(85.0%)
Debt impairment	110 757	-	-	-	-	-	-	-
Depreciation and amortisation	45 485	13	-	13	-	10 684	25.4%	(99.9%)
Interest	22 033	3 424	15.5%	3 424	15.5%	7 926	36.9%	(56.8%)
Contracted services	49 781	3 393	6.8%	3 393	6.8%	10 316	28.5%	(67.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	12 308	181	1.5%	181	1.5%	389	.7%	(53.5%)
Operational costs	26 004	1 766	6.8%	1 766	6.8%	3 390	10.0%	(47.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(69 689)	67 078	-	67 078	-	25 999	-	-
Transfers and subsidies - capital (monetary allocations)	34 811	3 381	9.7%	3 381	9.7%	14 045	43.3%	(75.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(34 878)	70 458		70 458		40 044		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(34 878)	70 458		70 458		40 044		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(34 878)	70 458		70 458		40 044		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(34 878)	70 458		70 458		40 044		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	34 811	2 940	8.4%	2 940	8.4%	12 213	37.6%	(75.9%)
National Government	34 811	2 940	8.4%	2 940	8.4%	12 213	37.6%	(75.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 811	2 940	8.4%	2 940	8.4%	12 213	37.6%	(75.9%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	34 811	3 096	8.9%	3 096	8.9%	12 213	37.6%	(74.6%)
Municipal governance and administration	-	157	-	157	-	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	157	-	157	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	418	13.1%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	418	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 648	2 308	18.3%	2 308	18.3%	11 331	69.6%	(79.6%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12 648	2 308	18.3%	2 308	18.3%	11 331	69.6%	(79.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	22 163	631	2.8%	631	2.8%	464	3.6%	36.0%
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	12 384	631	5.1%	631	5.1%	464	3.6%	36.0%
Waste Management	9 779	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		367 508	85 318	23.2%	85 318	23.2%	94 770	20.4%	
Property rates		32 001	2 561	8.0%	2 561	8.0%	4 101	10.4%	
Service charges		128 942	8 068	6.3%	8 068	6.3%	13 967	6.2%	

Other revenue	44 392	2 457	5.5%	2 457	5.5%	4 739	11.2%	(48.2%)
Transfers and Subsidies - Operational	126 761	60 356	47.6%	60 356	47.6%	53 419	43.7%	13.0%
Transfers and Subsidies - Capital	34 811	11 764	33.8%	11 764	33.8%	18 310	56.4%	(35.8%)
Interest	499	113	22.6%	113	22.6%	178	37.1%	(36.5%)
Dividends	102	-	-	-	-	57	10.5%	(100.0%)
Payments	(321 642)	(15 902)	4.9%	(15 902)	4.9%	5 190	(1.6%)	(406.4%)
Suppliers and employees	(300 486)	(15 902)	5.3%	(15 902)	5.3%	5 190	(1.7%)	(406.4%)
Finance charges	(21 156)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	45 866	69 416	151.3%	69 416	151.3%	99 959	75.7%	(30.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(34 811)	(3 381)	9.7%	(3 381)	9.7%	(15 103)	40.5%	(77.6%)
Capital assets	(34 811)	(3 381)	9.7%	(3 381)	9.7%	(15 103)	40.5%	(77.6%)
Net Cash from(used) Investing Activities	(34 811)	(3 381)	9.7%	(3 381)	9.7%	(15 103)	40.5%	(77.6%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(3 000)	-	-	-	-	-	-	-
Repayment of borrowing	(3 000)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(3 000)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 055	66 035	819.8%	66 035	819.8%	84 857	89.5%	(22.2%)
Cash/cash equivalents at the year begin:	18 420	-	-	-	-	(3 341)	95.1%	(100.0%)
Cash/cash equivalents at the year end:	26 476	121 728	459.8%	121 728	459.8%	103 961	113.9%	17.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 619	1.1%	2 966	1.3%	2 508	1.1%	227 671	96.6%	235 763	19.7%	(46)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 769	13.7%	3 418	9.8%	2 250	6.5%	24 389	70.0%	34 825	2.9%	(6)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 426	3.1%	2 937	2.7%	2 542	2.3%	101 629	91.9%	110 533	9.2%	(85)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 217	1.4%	3 137	1.4%	3 051	1.3%	220 964	95.9%	230 368	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 219	1.4%	2 146	1.4%	2 078	1.3%	150 609	95.9%	157 051	13.1%	(41)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 545	1.5%	6 448	1.5%	6 338	1.5%	407 643	95.5%	426 974	35.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	.9%	15	.8%	14	.7%	1 906	97.6%	1 953	2%	-	-	-	-
Total By Income Source	22 811	1.9%	21 066	1.8%	18 782	1.6%	1 134 810	94.8%	1 197 468	100.0%	(178)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 391	9.2%	1 485	9.8%	856	5.7%	11 382	75.3%	15 113	1.3%	-	-	-	-
Commercial	2 805	6.1%	1 761	3.8%	1 097	2.4%	40 629	87.8%	46 292	3.9%	(9)	-	-	-
Households	18 615	1.6%	17 820	1.6%	16 829	1.5%	1 082 799	95.3%	1 136 063	94.9%	(169)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 811	1.9%	21 066	1.8%	18 782	1.6%	1 134 810	94.8%	1 197 468	100.0%	(178)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 051	2.0%	28 321	5.6%	121	-	465 253	92.4%	503 747	94.0%
Bulk Water	-	-	234	9.5%	195	7.9%	2 041	82.6%	2 470	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	2 799	100.0%	2 799	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	719	2.7%	33	.1%	465	1.7%	25 715	95.5%	26 932	5.0%
Auditor-General	-	-	-	-	-	-	(6)	100.0%	(6)	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 770	2.0%	28 589	5.3%	781	.1%	495 801	92.5%	535 942	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	450 903	84 048	18.6%	84 048	18.6%	5 646	1.4%	1 388.6%
Exchange Revenue								
Service charges - Electricity	63 455	3 237	5.1%	3 237	5.1%	914	1.6%	254.2%
Service charges - Water	41 625	14 374	34.5%	14 374	34.5%	1 368	3.5%	951.1%
Service charges - Waste Water Management	23 683	8 988	37.9%	8 988	37.9%	2 924	10.7%	207.3%
Service charges - Waste Management	11 977	4 703	39.3%	4 703	39.3%	142	.9%	3 208.2%
Sale of Goods and Rendering of Services	14 248	135	1.0%	135	1.0%	45	2.7%	200.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 088	23 827	1 141.2%	23 827	1 141.2%	293	14.7%	8 030.1%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	110	200	182.4%	200	182.4%	74	70.7%	169.4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	93 038	28 547	30.7%	28 547	30.7%	(114)	(.1%)	(25 090.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	308	36	11.8%	36	11.8%	-	-	(100.0%)
Transfer and subsidies - Operational	200 372	-	-	-	-	-	-	-
Interest	-	0	-	0	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	449 852	5 767	1.3%	5 767	1.3%	3 841	.9%	50.1%
Employee related costs	172 963	16	-	16	-	39	-	(58.5%)
Remuneration of councillors	-	8 339	-	-	-	-	-	-
Bulk purchases - electricity	35 100	-	-	-	-	-	-	-
Inventory consumed	44 228	2	-	2	-	135	.6%	(98.8%)
Debt impairment	32 595	-	-	-	-	-	-	-
Depreciation and amortisation	47 714	-	-	-	-	-	-	-
Interest	6 264	-	-	-	-	-	-	-
Contracted services	55 444	3 183	5.7%	3 183	5.7%	2 809	6.1%	13.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 204	-	-	-	-	-	-	-
Operational costs	40 002	2 566	6.4%	2 566	6.4%	859	2.7%	198.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 051	78 280	-	78 280	-	1 805	-	-
Transfers and subsidies - capital (monetary allocations)	43 114	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 165	78 280		78 280		1 805		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 165	78 280		78 280		1 805		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 165	78 280		78 280		1 805		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 165	78 280		78 280		1 805		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		65 297	(1 641 931)	(2 514.6%)	(1 641 931)	(2 514.6%)	75	-.1%	(2 189 340.7%)	
National Government		65 297	(77 777)	(119.1%)	(77 777)	(119.1%)	75	-.1%	(103 802.2%)	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		65 297	(77 777)	(119.1%)	(77 777)	(119.1%)	75	-.1%	(103 802.2%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		-	(1 564 154)	-	(1 564 154)	-	-	-	(100.0%)	
Capital Expenditure Functional		77 731	(1 673 749)	(2 153.3%)	(1 673 749)	(2 153.3%)	75	-.1%	(2 231 764.8%)	
Municipal governance and administration		5 150	(1 566 278)	(30 415.5%)	(1 566 278)	(30 415.5%)	-	-	(100.0%)	
Executive and Council		2 366	13	.6%	13	.6%	-	-	(100.0%)	
Finance and administration		2 784	(1 566 291)	(56 268.6%)	(1 566 291)	(56 268.6%)	-	-	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		5 424	(4 558)	(84.0%)	(4 558)	(84.0%)	-	-	(100.0%)	
Community and Social Services		1 261	-	-	-	-	-	-	-	
Sport And Recreation		2 297	(1 853)	(80.7%)	(1 853)	(80.7%)	-	-	(100.0%)	
Public Safety		1 344	(2 704)	(201.2%)	(2 704)	(201.2%)	-	-	(100.0%)	
Housing		522	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		7 550	(9 904)	(131.2%)	(9 904)	(131.2%)	-	-	(100.0%)	
Planning and Development		1 300	-	-	-	-	-	-	-	
Road Transport		6 250	(9 904)	(158.5%)	(9 904)	(158.5%)	-	-	(100.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		59 607	(93 009)	(156.0%)	(93 009)	(156.0%)	75	-.1%	(124 111.6%)	
Energy sources		6 000	(18 186)	(303.1%)	(18 186)	(303.1%)	-	-	(100.0%)	
Water Management		31 753	(6 330)	(19.9%)	(6 330)	(19.9%)	75	-.2%	(8 540.0%)	
Waste Water Management		21 042	(38 799)	(184.4%)	(38 799)	(184.4%)	-	-	(100.0%)	
Waste Management		813	(29 694)	(3 651.4%)	(29 694)	(3 651.4%)	-	-	(100.0%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		378 094	(25 030)	(6.6%)	(25 030)	(6.6%)	11 699	2.7%	(314.0%)
Property rates		49 368	(15 947)	(32.3%)	(15 947)	(32.3%)	10 120	18.3%	(257.6%)
Service charges		73 284	(8 640)	(11.8%)	(8 640)	(11.8%)	1 459	1.4%	(692.2%)

Other revenue	14 357	(494)	(3.4%)	(494)	(3.4%)	119	6.4%	(513.7%)
Transfers and Subsidies - Operational	197 971	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	43 114	51	.1%	51	.1%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(336 425)	-	-	-	-	-	-	-
Suppliers and employees	(330 161)	-	-	-	-	-	-	-
Finance charges	(6 264)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 669	(25 030)	(60.1%)	(25 030)	(60.1%)	11 699	8.7%	(314.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(64 297)	-	-	-	-	-	-	-
Capital assets	(64 297)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(64 297)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 628)	(25 030)	110.6%	(25 030)	110.6%	11 699	43.2%	(314.0%)
Cash/cash equivalents at the year begin:	555 596	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	532 968	(5 753)	(1.1%)	(5 753)	(1.1%)	11 699	6.4%	(149.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 326	2.3%	-	-	6 081	1.1%	522 217	96.6%	540 624	27.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 228	2.3%	-	-	926	1.0%	93 579	96.7%	96 733	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 444	3.4%	-	-	8 404	1.6%	489 050	95.0%	514 898	26.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 135	2.4%	-	-	3 492	1.2%	291 113	96.5%	301 740	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(4)	-	-	-	(2)	-	49 890	100.0%	49 885	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	58 202	100.0%	58 202	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	20 681	5.6%	-	-	10 534	2.9%	335 335	91.5%	366 550	18.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 887)	(3.5%)	(188)	(.4%)	(105)	(.2%)	55 823	104.1%	53 643	2.7%	-	-	-	-
Total By Income Source	57 923	2.9%	(188)	-	29 330	1.5%	1 895 209	95.6%	1 982 274	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 138	2.7%	(24)	-	2 226	1.9%	113 014	95.5%	118 354	6.0%	-	-	-	-
Commercial	2 497	4.1%	(14)	-	1 195	2.0%	57 265	94.0%	60 943	3.1%	-	-	-	-
Households	51 535	2.9%	(144)	-	25 570	1.4%	1 719 122	95.7%	1 796 083	90.6%	-	-	-	-
Other	752	10.9%	(6)	(.1%)	340	4.9%	5 808	84.3%	6 894	.3%	-	-	-	-
Total By Customer Group	57 923	2.9%	(188)	-	29 330	1.5%	1 895 209	95.6%	1 982 274	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	89 215	100.0%	89 215	21.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 990)	(1.3%)	1 005	.4%	2	-	227 305	100.9%	225 322	55.4%
Auditor-General	-	-	-	-	(3 973)	78.9%	(1 059)	21.1%	(5 032)	(1.2%)
Other	(2 776)	(2.8%)	289	.3%	2 093	2.1%	97 967	100.4%	97 573	24.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(5 766)	(1.4%)	1 295	.3%	(1 878)	(.5%)	413 426	101.6%	407 077	100.0%

Contact Details

Municipal Manager	Mr Mojalets Matlole	057 733 0106
Chief Financial Officer	Mr Amos Makoahe Makoahe	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	4 536 590	1 115 570	24.6%	1 115 570	24.6%	1 061 575	25.4%	5.1%
Exchange Revenue								
Service charges - Electricity	939 762	253 872	27.0%	253 872	27.0%	248 913	30.5%	2.0%
Service charges - Water	633 687	139 885	22.1%	139 885	22.1%	122 381	21.1%	14.3%
Service charges - Waste Water Management	250 389	68 198	27.2%	68 198	27.2%	62 051	26.3%	9.9%
Service charges - Waste Management	162 414	42 694	26.3%	42 694	26.3%	38 384	25.1%	11.2%
Sale of Goods and Rendering of Services	38 098	1 970	5.2%	1 970	5.2%	1 087	3.0%	81.2%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	426 526	123 524	29.0%	123 524	29.0%	126 077	31.3%	(2.0%)
Interest earned from Current and Non Current Assets	5 472	1 649	30.1%	1 649	30.1%	286	5.5%	476.4%
Dividends	42	18	42.5%	18	42.5%	32	80.1%	(43.8%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	51 666	6 378	12.3%	6 378	12.3%	6 038	20.2%	5.6%
Licence and permits	244	151	61.7%	151	61.7%	87	37.6%	73.9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	560 915	1 048	2%	1 048	2%	1 548	3%	(32.3%)
Non-Exchange Revenue								
Property rates	516 354	130 530	25.3%	130 530	25.3%	127 102	25.7%	2.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 780	645	2.0%	645	2.0%	338	1.1%	90.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 418	324 368	41.5%	324 368	41.5%	306 669	41.6%	5.8%
Interest	57 820	20 639	35.7%	20 639	35.7%	20 581	37.2%	3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	80 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	4 523 421	351 438	7.8%	351 438	7.8%	105 129	3.1%	234.3%
Employee related costs	1 051 160	269 772	25.7%	269 772	25.7%	270 021	27.0%	(.1%)
Remuneration of councillors	43 417	2 364	5.4%	2 364	5.4%	2 276	5.5%	3.9%
Bulk purchases - electricity	848 251	113 392	13.4%	113 392	13.4%	(157 390)	(20.9%)	(172.0%)
Inventory consumed	1 322 156	124 592	9.4%	124 592	9.4%	(63 708)	(29.3%)	(295.6%)
Debt impairment	255 959	-	-	-	-	-	-	-
Depreciation and amortisation	279 381	-	-	-	-	-	-	-
Interest	206 612	6 227	3.0%	6 227	3.0%	44	-	13 961.1%
Contracted services	129 277	16 730	12.9%	16 730	12.9%	20 450	19.8%	(18.2%)
Transfers and subsidies	1 494	-	-	-	-	-	-	-
Irrecoverable debts written off	100 000	(208 153)	(208.2%)	(208 153)	(208.2%)	3 754	3.8%	(5 644.2%)
Operational costs	285 715	26 513	9.3%	26 513	9.3%	29 681	11.2%	(10.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 169	764 132	-	764 132	-	956 446	-	-
Transfers and subsidies - capital (monetary allocations)	148 301	30 322	20.4%	30 322	20.4%	31 662	17.2%	(4.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	161 470	794 454	-	794 454	-	988 108	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	161 470	794 454	-	794 454	-	988 108	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	161 470	794 454	-	794 454	-	988 108	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	161 470	794 454	-	794 454	-	988 108	-	-

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		140 263	59 013	42.1%	59 013	42.1%	27 680	13.8%	113.2%
National Government		111 679	24 211	21.7%	24 211	21.7%	23 138	12.6%	4.6%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		111 679	24 211	21.7%	24 211	21.7%	23 138	12.6%	4.6%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		28 584	34 803	121.8%	34 803	121.8%	4 543	26.7%	666.1%
Capital Expenditure Functional		140 263	59 013	42.1%	59 013	42.1%	27 680	13.8%	113.2%
Municipal governance and administration		7 000	18 645	266.4%	18 645	266.4%	3 172	31.7%	487.8%
Executive and Council		7 000	16 174	231.1%	16 174	231.1%	3 067	30.7%	427.3%
Finance and administration		-	2 471	-	2 471	-	105	-	2 258.2%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		35 414	1 134	3.2%	1 134	3.2%	1 211	34.3%	(6.3%)
Community and Social Services		24 775	1 010	4.1%	1 010	4.1%	1 191	-	(15.2%)
Sport And Recreation		10 639	124	1.2%	124	1.2%	20	6%	517.7%
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		5 000	9 778	195.6%	9 778	195.6%	12 049	37.4%	(18.8%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		5 000	9 778	195.6%	9 778	195.6%	12 049	37.4%	(18.8%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		92 849	29 455	31.7%	29 455	31.7%	11 249	7.3%	161.9%
Energy sources		29 246	17 856	61.1%	17 856	61.1%	4 950	17.6%	260.7%
Water Management		15 969	8 654	54.2%	8 654	54.2%	2 538	126.9%	241.0%
Waste Water Management		47 634	2 945	6.2%	2 945	6.2%	3 760	3.0%	(21.7%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		3 821 262	396 663	10.4%	396 663	10.4%	315 638	9.2%	25.7%
Property rates		462 938	64 949	14.0%	64 949	14.0%	56 075	11.3%	15.8%
Service charges		1 792 766	239 433	13.4%	239 433	13.4%	222 660	11.2%	7.5%

Other revenue	630 424	(279 960)	(44.4%)	(279 960)	(44.4%)	(298 962)	(727.0%)	(6.4%)
Transfers and Subsidies - Operational	795 664	327 346	41.1%	327 346	41.1%	308 375	41.8%	6.2%
Transfers and Subsidies - Capital	133 955	36 938	27.6%	36 938	27.6%	24 072	13.1%	53.4%
Interest	5 472	7 939	145.1%	7 939	145.1%	3 386	65.6%	134.5%
Dividends	42	18	42.5%	18	42.5%	32	80.1%	(43.8%)
Payments	(3 566 665)	(743 943)	20.9%	(743 943)	20.9%	(326 419)	10.0%	127.9%
Suppliers and employees	(3 360 053)	(743 943)	22.1%	(743 943)	22.1%	(326 419)	10.7%	127.9%
Finance charges	(206 612)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	254 597	(347 280)	(136.4%)	(347 280)	(136.4%)	(10 781)	(5.8%)	3 121.4%
Cash Flow from Investing Activities								
Receipts	(211 794)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	80 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(291 299)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	(495)	-	-	-	-	-	-	-
Payments	(140 263)	(59 013)	42.1%	(59 013)	42.1%	(27 680)	13.8%	113.2%
Capital assets	(140 263)	(59 013)	42.1%	(59 013)	42.1%	(27 680)	13.8%	113.2%
Net Cash from(used) Investing Activities	(352 057)	(59 013)	16.8%	(59 013)	16.8%	(27 680)	6.7%	113.2%
Cash Flow from Financing Activities								
Receipts	-	523	-	523	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	523	-	523	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	523	-	523	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(97 460)	(405 770)	416.3%	(405 770)	416.3%	(38 461)	17.0%	955.0%
Cash/cash equivalents at the year begin:	32 609			32 609		(354 058)	(34.3%)	(109.2%)
Cash/cash equivalents at the year end:	(97 460)	(382 192)	392.2%	(382 192)	392.2%	6 166	.8%	(6 296.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	62 831	2.3%	142 093	5.3%	49 888	1.8%	2 449 047	90.6%	2 703 858	29.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	103 054	13.1%	74 269	9.4%	31 654	4.0%	578 405	73.5%	787 382	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39 775	3.9%	52 717	5.2%	24 532	2.4%	893 376	88.4%	1 010 400	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	25 213	2.0%	48 823	4.0%	21 555	1.7%	1 137 781	92.2%	1 233 372	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 818	2.1%	32 496	4.3%	13 433	1.8%	697 483	91.9%	759 229	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 732	1.0%	1 803	1.0%	1 718	1.0%	174 172	97.1%	179 425	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	48 083	2.1%	105 892	4.5%	47 743	2.0%	2 129 307	91.3%	2 331 025	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 007	1.3%	2 029	2.5%	342	4%	76 485	95.8%	79 862	9%	-	-	-	-
Total By Income Source	297 513	3.3%	460 121	5.1%	190 863	2.1%	8 136 056	89.6%	9 084 554	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 419	6.4%	14 351	5.3%	15 662	5.7%	225 693	82.6%	273 124	3.0%	-	-	-	-
Commercial	92 941	5.6%	33 470	2.0%	27 822	1.7%	1 510 688	90.7%	1 664 921	18.3%	-	-	-	-
Households	187 153	2.6%	412 301	5.8%	147 380	2.1%	6 399 676	89.5%	7 146 509	78.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	297 513	3.3%	460 121	5.1%	190 863	2.1%	8 136 056	89.6%	9 084 554	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	238 525	3.4%	159 704	2.2%	21	-	6 706 573	94.4%	7 104 824	39.1%
Bulk Water	147 181	1.4%	121 072	1.1%	86 446	8%	10 326 149	96.7%	10 680 848	58.8%
PAYE deductions	14 638	100.0%	-	-	-	-	-	-	14 638	.1%
VAT (output less input)	2 706	100.0%	-	-	-	-	-	-	2 706	-
Pensions / Retirement deductions	16 017	59.0%	11 132	41.0%	-	-	-	-	27 149	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 065	5.7%	9 868	3.0%	7 519	2.3%	296 764	89.1%	333 216	1.8%
Auditor-General	2 604	77.0%	544	16.1%	235	6.9%	-	-	3 383	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 851	100.0%	-	-	-	-	-	-	11 851	.1%
Total	452 587	2.5%	302 320	1.7%	94 221	.5%	17 329 487	95.3%	18 178 614	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 114 475	527 592	25.0%	527 592	25.0%	507 741	23.5%	3.9%
Exchange Revenue								
Service charges - Electricity	619 729	124 762	20.1%	124 762	20.1%	96 008	16.1%	30.0%
Service charges - Water	629 837	127 193	20.2%	127 193	20.2%	128 459	18.9%	(1.0%)
Service charges - Waste Water Management	79 186	19 105	24.1%	19 105	24.1%	18 607	17.7%	2.7%
Service charges - Waste Management	47 781	15 229	31.9%	15 229	31.9%	14 462	31.6%	5.3%
Sale of Goods and Rendering of Services	27 292	742	2.7%	742	2.7%	559	2.1%	32.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	141 745	34 442	24.3%	34 442	24.3%	33 137	30.5%	3.9%
Interest earned from Current and Non Current Assets	-	-	-	-	-	22 490	165.9%	(100.0%)
Dividends	104	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 256	1 793	24.7%	1 793	24.7%	1 591	22.9%	12.7%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	317	26	8.3%	26	8.3%	48	15.7%	(44.6%)
Non-Exchange Revenue								
Property rates	223 924	62 729	28.0%	62 729	28.0%	61 209	24.1%	2.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 293	272	21.1%	272	21.1%	95	2.1%	187.0%
Licences or permits	292	12	4.2%	12	4.2%	0	4%	2 654.8%
Transfer and subsidies - Operational	320 294	134 639	42.0%	134 639	42.0%	124 058	41.0%	8.5%
Interest	10 264	6 031	58.8%	6 031	58.8%	5 965	60.6%	1.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	5 161	616	11.9%	616	11.9%	1 054	23.0%	(41.5%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 931 935	372 970	19.3%	372 970	19.3%	389 157	21.1%	(4.2%)
Employee related costs	451 783	110 666	24.5%	110 666	24.5%	104 097	23.1%	6.3%
Remuneration of councillors	21 281	5 751	27.0%	5 751	27.0%	5 670	20.6%	1.4%
Bulk purchases - electricity	489 626	107 734	22.0%	107 734	22.0%	118 912	26.1%	(9.4%)
Inventory consumed	225 523	49 498	21.9%	49 498	21.9%	47 594	18.3%	4.0%
Debt impairment	292 611	73 153	25.0%	73 153	25.0%	74 832	25.0%	(2.2%)
Depreciation and amortisation	88 313	-	-	-	-	14 458	13.1%	(100.0%)
Interest	17 756	-	-	-	-	-	-	-
Contracted services	246 658	11 927	4.8%	11 927	4.8%	15 885	12.1%	(24.9%)
Transfers and subsidies	898	-	-	-	-	28	3.2%	(100.0%)
Irrecoverable debts written off	8 866	128	1.4%	128	1.4%	-	-	(100.0%)
Operational costs	87 621	14 114	16.1%	14 114	16.1%	7 681	10.9%	83.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 000	-	-	-	-	-	-	-
Surplus/(Deficit)	182 540	154 622	-	154 622	-	118 584	-	-
Transfers and subsidies - capital (monetary allocations)	82 456	1 215	1.5%	1 215	1.5%	20 016	23.9%	(93.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	264 997	155 836	-	155 836	-	138 600	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	264 997	155 836	-	155 836	-	138 600	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	264 997	155 836	-	155 836	-	138 600	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	264 997	155 836	-	155 836	-	138 600	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	160 736	16 053	10.0%	16 053	10.0%	9 233	5.9%	73.9%
National Government	94 446	16 011	17.0%	16 011	17.0%	8 467	9.0%	89.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 446	16 011	17.0%	16 011	17.0%	8 467	9.0%	89.1%
Borrowing	20 638	-	-	-	-	-	-	-
Internally generated funds	45 651	42	.1%	42	.1%	766	1.2%	(94.5%)
Capital Expenditure Functional	163 207	16 053	9.8%	16 053	9.8%	9 233	5.9%	73.9%
Municipal governance and administration	28 288	42	.2%	42	.2%	168	3.7%	(74.7%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	28 288	42	.2%	42	.2%	168	4.4%	(74.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	4 747	-	-	-	-	-	-	-
Community and Social Services	300	-	-	-	-	-	-	-
Sport And Recreation	3 087	-	-	-	-	-	-	-
Public Safety	1 360	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 928	2 167	9.9%	2 167	9.9%	767	2.6%	182.4%
Planning and Development	20	-	-	-	-	-	-	-
Road Transport	21 908	2 167	9.9%	2 167	9.9%	767	2.6%	182.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	107 244	13 844	12.9%	13 844	12.9%	8 298	7.1%	66.8%
Energy sources	17 900	4 414	24.7%	4 414	24.7%	1 329	4.2%	232.0%
Water Management	29 519	5 138	17.4%	5 138	17.4%	-	-	(100.0%)
Waste Water Management	51 950	4 292	8.3%	4 292	8.3%	6 969	11.8%	(38.4%)
Waste Management	7 875	-	-	-	-	-	-	-
Other	1 000	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	1 849 000	480 036	26.0%	480 036	26.0%	496 099	29.0%	(3.2%)
Property rates	174 970	39 141	22.4%	39 141	22.4%	37 750	22.5%	3.7%
Service charges	993 400	181 107	18.2%	181 107	18.2%	165 061	16.0%	9.7%

Other revenue	273 132	109 864	40.2%	109 864	40.2%	111 157	85.0%	(1.2%)
Transfers and Subsidies - Operational	321 127	136 463	42.5%	136 463	42.5%	148 186	49.2%	(7.9%)
Transfers and Subsidies - Capital	72 110	13 461	18.7%	13 461	18.7%	11 455	14.5%	17.5%
Interest	14 156	-	-	-	-	22 490	-	(100.0%)
Dividends	104	-	-	-	-	-	-	-
Payments	(1 508 336)	(302 263)	20.0%	(302 263)	20.0%	(437 797)	31.0%	(31.0%)
Suppliers and employees	(1 504 152)	(302 263)	20.1%	(302 263)	20.1%	(437 797)	31.1%	(31.0%)
Finance charges	(4 184)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	340 664	177 773	52.2%	177 773	52.2%	58 302	19.8%	204.9%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(172 315)	(16 053)	9.3%	(16 053)	9.3%	(9 233)	6.5%	73.9%
Capital assets	(172 315)	(16 053)	9.3%	(16 053)	9.3%	(9 233)	6.5%	73.9%
Net Cash from(used) Investing Activities	(172 315)	(16 053)	9.3%	(16 053)	9.3%	(9 233)	6.5%	73.9%
Cash Flow from Financing Activities								
Receipts	314	518	165.1%	518	165.1%	104	.2%	397.2%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	518	165.1%	518	165.1%	104	34.7%	397.2%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	314	518	165.1%	518	165.1%	104	.2%	397.2%
Net Increase/(Decrease) in cash held	168 663	162 237	96.2%	162 237	96.2%	49 173	24.7%	229.9%
Cash/cash equivalents at the year begin:	135 508	82 888	61.2%	82 888	61.2%	74 372	55.5%	11.5%
Cash/cash equivalents at the year end:	304 171	245 125	80.6%	245 125	80.6%	142 035	42.6%	72.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	119 794	5.1%	33 806	1.4%	36 505	1.5%	2 174 473	92.0%	2 364 578	58.4%	856	-	24 220	1.0%
Trade and Other Receivables from Exchange Transactions - Electricity	32 708	13.4%	7 072	2.9%	5 577	2.3%	197 954	81.4%	243 311	6.0%	470	.2%	11 038	4.5%
Receivables from Non-exchange Transactions - Property Rates	27 627	8.9%	10 639	3.4%	6 313	2.0%	265 869	85.6%	310 447	7.7%	1 749	.6%	18 326	5.9%
Receivables from Exchange Transactions - Waste Water Management	9 144	7.3%	2 416	1.9%	2 179	1.7%	111 886	89.1%	125 626	3.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 314	4.7%	3 650	1.9%	3 391	1.7%	179 968	91.7%	196 322	4.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	27 130	4.3%	13 478	2.1%	13 242	2.1%	576 522	91.5%	630 372	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 662	3.8%	1 760	1.0%	891	.5%	168 278	94.8%	177 591	4.4%	-	-	-	-
Total By Income Source	232 377	5.7%	72 820	1.8%	68 098	1.7%	3 674 951	90.8%	4 048 246	100.0%	3 075	.1%	53 583	1.3%
Debtors Age Analysis By Customer Group														
Organs of State	12 456	7.8%	6 091	3.8%	5 426	3.4%	135 237	84.9%	159 210	3.9%	-	-	-	-
Commercial	67 263	21.2%	6 850	2.2%	5 540	1.7%	237 139	74.9%	316 792	7.8%	-	-	-	-
Households	152 658	4.3%	59 880	1.7%	57 132	1.6%	3 302 574	92.5%	3 572 244	88.2%	3 075	.1%	53 583	1.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	232 377	5.7%	72 820	1.8%	68 098	1.7%	3 674 951	90.8%	4 048 246	100.0%	3 075	.1%	53 583	1.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 294	2.2%	1 366	2.4%	945	1.6%	53 898	93.7%	57 503	35.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 465	7.6%	270	.5%	19 000	32.5%	34 655	59.4%	58 390	36.2%
Auditor-General	-	-	-	-	6 277	100.0%	-	-	6 277	3.9%
Other	-	-	-	-	-	-	39 098	100.0%	39 098	24.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 759	3.6%	1 636	1.0%	26 222	16.3%	127 651	79.2%	161 268	100.0%

Contact Details

Municipal Manager	Mr Fusi John Molloung(Acting)	016 973 8313
Chief Financial Officer	Mr Clive Scheepers(Acting)	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	259 933	12 155	4.7%	12 155	4.7%	56 850	22.1%	(78.6%)
Exchange Revenue								
Service charges - Electricity	39 880	(1 968)	(4.9%)	(1 968)	(4.9%)	177	.5%	(1 215.1%)
Service charges - Water	28 885	900	3.1%	900	3.1%	2 810	10.2%	(68.0%)
Service charges - Waste Water Management	12 614	1 289	10.2%	1 289	10.2%	1 054	8.8%	22.4%
Service charges - Waste Management	8 337	785	9.4%	785	9.4%	617	7.8%	27.1%
Sale of Goods and Rendering of Services	201	67	33.5%	67	33.5%	44	43.8%	51.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 200	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	100	(0)	(.1%)	(0)	(.1%)	(0)	(.2%)	(28.5%)
Dividends	20	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	869	82	9.4%	82	9.4%	63	8.0%	30.6%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	152	10	6.5%	10	6.5%	10	7.0%	(2.3%)
Non-Exchange Revenue								
Property rates	18 239	6 850	37.6%	6 850	37.6%	7 048	40.6%	(2.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 000	-	-	-	-	-	-	-
Licences or permits	-	5	-	5	-	-	-	(100.0%)
Transfer and subsidies - Operational	105 636	-	-	-	-	41 402	40.0%	(100.0%)
Interest	10 800	4 135	38.3%	4 135	38.3%	3 625	33.6%	14.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	256 003	29 370	11.5%	29 370	11.5%	9 668	3.9%	203.8%
Employee related costs	94 705	16 465	17.4%	16 465	17.4%	7 792	8.6%	111.3%
Remuneration of councillors	5 975	909	15.2%	909	15.2%	442	7.6%	105.8%
Bulk purchases - electricity	54 000	6 203	11.5%	6 203	11.5%	-	-	(100.0%)
Inventory consumed	9 020	1 915	21.2%	1 915	21.2%	271	2.6%	606.7%
Debt impairment	25 086	-	-	-	-	-	-	-
Depreciation and amortisation	24 988	-	-	-	-	-	-	-
Interest	15 000	993	6.6%	993	6.6%	-	-	(100.0%)
Contracted services	9 000	2 854	31.7%	2 854	31.7%	698	6.5%	309.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	(618)	-	(618)	-	-	-	(100.0%)
Operational costs	17 630	649	3.7%	649	3.7%	466	2.4%	39.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	600	-	-	-	-	-	-	-
Surplus/(Deficit)	3 930	(17 215)	-	(17 215)	-	47 182	-	-
Transfers and subsidies - capital (monetary allocations)	48 865	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 795	(17 215)		(17 215)		47 182		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 795	(17 215)		(17 215)		47 182		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 795	(17 215)		(17 215)		47 182		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 795	(17 215)		(17 215)		47 182		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		48 222	0	-	0	-	4 022	6.6%	(100.0%)
National Government		47 722	-	-	-	-	3 407	5.8%	(100.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		47 722	-	-	-	-	3 407	5.8%	(100.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		500	0	-	0	-	615	31.5%	(100.0%)
Capital Expenditure Functional		48 222	0	-	0	-	4 022	6.6%	(100.0%)
Municipal governance and administration		250	0	.1%	0	.1%	584	33.4%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		250	0	.1%	0	.1%	584	33.4%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		1 501	-	-	-	-	10	.2%	(100.0%)
Community and Social Services		-	-	-	-	-	10	-	(100.0%)
Sport And Recreation		1 501	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		11 760	-	-	-	-	702	39.6%	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		11 760	-	-	-	-	702	39.6%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		34 712	-	-	-	-	2 726	5.2%	(100.0%)
Energy sources		8 994	-	-	-	-	-	-	-
Water Management		5 250	-	-	-	-	115	.5%	(100.0%)
Waste Water Management		20 468	-	-	-	-	2 611	11.4%	(100.0%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		252 176	492	.2%	492	.2%	45 704	16.4%	
Property rates		25 722	1 622	6.3%	1 622	6.3%	676	3.2%	
Service charges		66 480	(1 188)	(1.8%)	(1 188)	(1.8%)	863	1.1%	

Other revenue	5 353	58	1.1%	58	1.1%	(16)	(.1%)	(455.0%)
Transfers and Subsidies - Operational	105 636	-	-	-	-	41 402	39.9%	(100.0%)
Transfers and Subsidies - Capital	48 865	-	-	-	-	2 780	4.7%	(100.0%)
Interest	100	-	-	-	-	0	.3%	(100.0%)
Dividends	20	-	-	-	-	-	-	-
Payments	(205 330)	(8 396)	4.1%	(8 396)	4.1%	(12 017)	6.2%	(30.1%)
Suppliers and employees	(190 330)	(8 396)	4.4%	(8 396)	4.4%	(12 006)	6.7%	(30.1%)
Finance charges	(15 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(11)	-	(100.0%)
Net Cash from/(used) Operating Activities	46 846	(7 904)	(16.9%)	(7 904)	(16.9%)	33 688	39.7%	(123.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(48 222)	(918)	1.9%	(918)	1.9%	(2 719)	4.5%	(66.2%)
Capital assets	(48 222)	(918)	1.9%	(918)	1.9%	(2 719)	4.5%	(66.2%)
Net Cash from/(used) Investing Activities	(48 222)	(918)	1.9%	(918)	1.9%	(2 719)	4.5%	(66.2%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 376)	(8 822)	641.3%	(8 822)	641.3%	30 969	127.5%	(128.5%)
Cash/cash equivalents at the year begin:	34 074	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	32 698	(6 586)	(20.1%)	(6 586)	(20.1%)	30 116	116.4%	(121.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	139	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	139	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	139	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	139	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 937	.9%	1 253	.6%	2 083	1.0%	201 575	97.5%	206 848	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 937	.9%	1 253	.6%	2 083	1.0%	201 575	97.5%	206 848	100.0%

Contact Details

Municipal Manager	Mr Mopedi Mohale	051 673 9600
Chief Financial Officer	Mr Pihl Vincent Litabe	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 429 951	389 352	27.2%	389 352	27.2%	326 846	24.3%	19.1%
Exchange Revenue								
Service charges - Electricity	548 139	131 764	24.0%	131 764	24.0%	80 730	14.6%	63.2%
Service charges - Water	204 038	40 658	19.9%	40 658	19.9%	43 538	22.3%	(6.6%)
Service charges - Waste Water Management	73 321	18 689	25.5%	18 689	25.5%	18 146	25.9%	3.0%
Service charges - Waste Management	50 701	13 114	25.9%	13 114	25.9%	12 810	26.4%	2.4%
Sale of Goods and Rendering of Services	8 764	1 056	12.0%	1 056	12.0%	1 305	12.7%	(19.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 687	24 148	30.7%	24 148	30.7%	17 644	51.1%	36.9%
Interest earned from Current and Non Current Assets	63	-	-	-	-	25	84.1%	(100.0%)
Dividends	4 744	845	17.8%	845	17.8%	228	13.1%	270.3%
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 256	1 623	17.5%	1 623	17.5%	879	10.3%	84.8%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	14 960	(330)	(2.2%)	(330)	(2.2%)	1 296	10.5%	(125.4%)
Non-Exchange Revenue								
Property rates	94 806	24 629	26.0%	24 629	26.0%	23 299	25.7%	5.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 784	139	2.4%	139	2.4%	33	.6%	325.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 582	130 294	39.7%	130 294	39.7%	124 403	39.9%	4.7%
Interest	8 373	2 491	29.8%	2 491	29.8%	2 287	76.7%	8.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	(267)	233	(87.3%)	233	(87.3%)	222	32.8%	4.8%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 386 834	352 391	25.4%	352 391	25.4%	172 097	13.1%	104.8%
Employee related costs	449 410	114 725	25.5%	114 725	25.5%	106 407	23.6%	7.8%
Remuneration of councillors	29 484	5 398	18.3%	5 398	18.3%	5 217	17.6%	3.5%
Bulk purchases - electricity	428 185	57 318	13.4%	57 318	13.4%	2 529	.6%	2 166.6%
Inventory consumed	26 574	4 662	17.5%	4 662	17.5%	6 473	30.5%	(28.0%)
Debt impairment	61 096	-	-	-	-	-	-	-
Depreciation and amortisation	10 305	-	-	-	-	-	-	-
Interest	8 790	122 245	1 390.7%	122 245	1 390.7%	1 650	19.0%	7 308.8%
Contracted services	197 383	25 113	12.7%	25 113	12.7%	26 580	16.7%	(5.5%)
Transfers and subsidies	1 095	5	.5%	5	.5%	-	-	(100.0%)
Irrecoverable debts written off	3 966	2 325	58.6%	2 325	58.6%	772	51.9%	201.4%
Operational costs	170 482	20 606	12.1%	20 606	12.1%	22 470	15.8%	(8.3%)
Losses on disposal of Assets	63	-	-	-	-	-	-	-
Other Losses	-	(6)	-	(6)	-	-	-	(100.0%)
Surplus/(Deficit)	43 117	36 961	-	36 961	-	154 749	-	-
Transfers and subsidies - capital (monetary allocations)	66 532	-	-	-	-	7 043	10.9%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 649	36 961		36 961		161 792		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	109 649	36 961		36 961		161 792		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 649	36 961		36 961		161 792		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 649	36 961		36 961		161 792		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	95 021	12 212	12.9%	12 212	12.9%	15 708	15.9%	(22.3%)
National Government	66 532	25	-	25	-	12 324	19.1%	(99.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 532	25	-	25	-	12 324	19.1%	(99.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 489	12 186	42.8%	12 186	42.8%	3 383	10.0%	260.2%
Capital Expenditure Functional	95 021	12 212	12.9%	12 212	12.9%	15 708	15.9%	(22.3%)
Municipal governance and administration	2 981	57	1.9%	57	1.9%	756	13.2%	(92.5%)
Executive and Council	-	-	-	-	-	15	(100.0%)	-
Finance and administration	2 981	57	1.9%	57	1.9%	742	12.9%	(92.3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	29 350	11 013	37.5%	11 013	37.5%	236	1.8%	4 565.1%
Community and Social Services	550	27	5.0%	27	5.0%	-	-	(100.0%)
Sport And Recreation	5 853	1	-	1	-	191	4.7%	(99.5%)
Public Safety	22 947	10 984	47.9%	10 984	47.9%	45	1.2%	24 510.1%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 144	1 133	2.7%	1 133	2.7%	9 834	31.1%	(88.5%)
Planning and Development	-	-	-	-	-	69	33.8%	(100.0%)
Road Transport	42 064	1 133	2.7%	1 133	2.7%	9 765	31.3%	(88.4%)
Environmental Protection	80	-	-	-	-	-	-	-
Trading Services	20 546	10	-	10	-	4 882	10.2%	(99.8%)
Energy sources	250	-	-	-	-	149	4.5%	(100.0%)
Water Management	18 524	10	.1%	10	.1%	2 781	11.1%	(99.7%)
Waste Water Management	1 773	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	1 951	51.1%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		1 258 084	302 473	24.0%	302 473	24.0%	371 085	41.9%	(18.5%)
Property rates		120 179	16 257	13.5%	16 257	13.5%	14 901	12.9%	9.1%
Service charges		864 329	167 974	19.4%	167 974	19.4%	123 383	14.0%	36.1%

Other revenue	(134 111)	(39 495)	29.4%	(39 495)	29.4%	66 793	(13.7%)	(159.1%)
Transfers and Subsidies - Operational	334 714	149 273	44.6%	149 273	44.6%	127 028	40.8%	17.5%
Transfers and Subsidies - Capital	68 228	4 595	6.7%	4 595	6.7%	37 641	57.6%	(87.8%)
Interest	-	3 024	-	3 024	-	1 111	-	172.3%
Dividends	4 744	845	17.8%	845	17.8%	228	13.1%	270.3%
Payments	(1 637 348)	(387 190)	23.6%	(387 190)	23.6%	(377 638)	24.2%	2.5%
Suppliers and employees	(1 637 348)	(387 190)	23.6%	(387 190)	23.6%	(377 638)	24.2%	2.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(379 265)	(84 717)	22.3%	(84 717)	22.3%	(6 553)	1.0%	1 192.8%
Cash Flow from Investing Activities								
Receipts	8 493	(21)	(.2%)	(21)	(.2%)	-	-	(100.0%)
Proceeds on disposal of PPE	8 493	(21)	(.2%)	(21)	(.2%)	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(95 021)	(12 212)	12.9%	(12 212)	12.9%	(15 708)	15.9%	(22.3%)
Capital assets	(95 021)	(12 212)	12.9%	(12 212)	12.9%	(15 708)	15.9%	(22.3%)
Net Cash from/(used) Investing Activities	(86 529)	(12 233)	14.1%	(12 233)	14.1%	(15 708)	15.9%	(22.1%)
Cash Flow from Financing Activities								
Receipts	-	656	-	656	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	656	-	656	-	-	-	(100.0%)
Payments	(2 121)	(1 268)	59.7%	(1 268)	59.7%	(803)	39.5%	57.9%
Repayment of borrowing	(2 121)	(1 268)	59.7%	(1 268)	59.7%	(803)	39.5%	57.9%
Net Cash from/(used) Financing Activities	(2 121)	(612)	28.8%	(612)	28.8%	(803)	39.5%	(23.8%)
Net Increase/(Decrease) in cash held	(467 915)	(97 561)	20.9%	(97 561)	20.9%	(23 063)	3.0%	323.0%
Cash/cash equivalents at the year begin:	(24 764)	6 643	(26.8%)	6 643	(26.8%)	44 985	(189.7%)	(85.2%)
Cash/cash equivalents at the year end:	(492 678)	(120 719)	24.5%	(120 719)	24.5%	(32 968)	4.1%	266.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 326	4.6%	14 117	1.8%	12 527	1.6%	712 892	92.0%	774 862	40.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 619	24.8%	22 804	11.2%	7 755	3.8%	123 158	60.3%	204 335	10.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 231	12.2%	4 813	4.4%	3 784	3.5%	86 508	79.9%	108 337	5.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 203	5.2%	4 986	2.1%	4 685	2.0%	211 665	90.6%	233 539	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 435	5.0%	3 465	2.1%	3 268	2.0%	152 007	90.9%	167 175	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 017	4.7%	8 479	2.3%	9 029	2.5%	330 922	90.6%	365 446	19.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 068	1.5%	1 268	1.8%	289	4%	67 898	96.3%	70 523	3.7%	-	-	-	-
Total By Income Source	137 900	7.2%	59 931	3.1%	41 336	2.1%	1 685 050	87.6%	1 924 218	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	25 454	18.9%	9 021	6.7%	7 334	5.5%	92 648	68.9%	134 456	7.0%	-	-	-	-
Commercial	45 478	19.2%	22 436	9.5%	7 485	3.2%	161 804	68.2%	237 203	12.3%	-	-	-	-
Households	66 348	4.4%	27 911	1.9%	26 320	1.8%	1 381 080	92.0%	1 501 659	78.0%	-	-	-	-
Other	620	1.2%	564	1.1%	197	4%	49 520	97.3%	50 900	2.6%	-	-	-	-
Total By Customer Group	137 900	7.2%	59 931	3.1%	41 336	2.1%	1 685 050	87.6%	1 924 218	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	54 430	2.7%	73 629	3.7%	81 473	4.0%	1 806 238	89.6%	2 015 770	97.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	677	8.3%	667	8.2%	661	8.1%	6 132	75.4%	8 137	4%
Trade Creditors	6 388	56.1%	3 172	27.9%	1 822	16.0%	-	-	11 381	.6%
Auditor-General	2 591	100.0%	-	-	-	-	-	-	2 591	.1%
Other	1 446	5.4%	899	3.3%	899	3.3%	23 589	87.9%	26 833	1.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	65 530	3.2%	78 366	3.8%	84 855	4.1%	1 835 960	88.9%	2 064 711	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	546 493	198 817	36.4%	198 817	36.4%	156 210	27.3%	27.3%
Exchange Revenue								
Service charges - Electricity	153 330	63 425	41.4%	63 425	41.4%	31 661	21.9%	100.3%
Service charges - Water	75 272	17 405	23.1%	17 405	23.1%	14 863	21.4%	17.1%
Service charges - Waste Water Management	34 912	12 525	35.9%	12 525	35.9%	11 600	35.2%	8.0%
Service charges - Waste Management	24 426	8 056	33.0%	8 056	33.0%	7 499	32.5%	7.4%
Sale of Goods and Rendering of Services	3 008	2 157	71.7%	2 157	71.7%	170	5.9%	1 171.4%
Agency services	5	4	74.4%	4	74.4%	0	6.0%	1 133.3%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	40 000	10 554	26.4%	10 554	26.4%	12 965	15.3%	(18.6%)
Interest earned from Current and Non Current Assets	3 120	4 244	136.0%	4 244	136.0%	860	28.7%	393.4%
Dividends	20	-	-	-	-	7	35.6%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	131	128	97.8%	128	97.8%	121	92.9%	5.3%
Licence and permits	0	-	-	-	-	0	72.3%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	588	96	16.4%	96	16.4%	144	25.9%	(33.4%)
Non-Exchange Revenue								
Property rates	30 128	7 622	25.3%	7 622	25.3%	7 098	24.3%	7.4%
Surcharges and Taxes	-	-	-	-	-	1 086	15.2%	(100.0%)
Fines, penalties and forfeits	141	23	16.6%	23	16.6%	12	9.1%	92.6%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	181 412	72 578	40.0%	72 578	40.0%	68 123	39.1%	6.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	769 613	191 994	24.9%	191 994	24.9%	122 996	21.5%	56.1%
Employee related costs	228 808	55 295	24.2%	55 295	24.2%	58 678	28.8%	(5.8%)
Remuneration of councillors	11 023	2 364	21.4%	2 364	21.4%	2 389	23.6%	(1.0%)
Bulk purchases - electricity	128 212	41 088	32.0%	41 088	32.0%	21 403	23.8%	92.0%
Inventory consumed	84 719	16 146	19.1%	16 146	19.1%	17 562	27.6%	(8.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	58 432	-	-	-	-	(239)	(6%)	(100.0%)
Interest	47 533	14 178	29.6%	14 178	29.6%	10 743	51.2%	32.0%
Contracted services	29 483	5 465	18.5%	5 465	18.5%	7 854	26.4%	(30.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	19 302	57 458	297.7%	57 458	297.7%	4 607	20.5%	1 147.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	14 176	-	-	-	-	-	-	-
Surplus/(Deficit)	(223 120)	6 823	-	6 823	-	33 214	-	-
Transfers and subsidies - capital (monetary allocations)	61 109	9 819	16.1%	9 819	16.1%	7 833	13.1%	25.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(162 011)	16 642		16 642		41 047		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(162 011)	16 642		16 642		41 047		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(162 011)	16 642		16 642		41 047		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(162 011)	16 642		16 642		41 047		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		56 484	12 318	21.8%	12 318	21.8%	18 983	31.8%	(35.1%)	
National Government		56 484	12 318	21.8%	12 318	21.8%	18 983	31.8%	(35.1%)	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		56 484	12 318	21.8%	12 318	21.8%	18 983	31.8%	(35.1%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		-	-	-	-	-	-	-	-	
Capital Expenditure Functional		57 484	12 318	21.4%	12 318	21.4%	19 876	33.3%	(38.0%)	
Municipal governance and administration		1 000	-	-	-	-	893	-	(100.0%)	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		1 000	-	-	-	-	893	-	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		1 812	3 804	209.9%	3 804	209.9%	1 781	14.8%	113.6%	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		1 812	3 804	209.9%	3 804	209.9%	1 781	14.8%	113.6%	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		630	723	114.7%	723	114.7%	-	-	(100.0%)	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		630	723	114.7%	723	114.7%	-	-	(100.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		54 041	7 791	14.4%	7 791	14.4%	17 202	36.1%	(54.7%)	
Energy sources		-	-	-	-	-	1 413	-	(100.0%)	
Water Management		34 574	823	2.4%	823	2.4%	7 889	26.1%	(89.6%)	
Waste Water Management		15 936	6 968	43.7%	6 968	43.7%	7 900	45.5%	(11.8%)	
Waste Management		3 531	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		424 422	3 119	.7%	3 119	.7%	-	-	(100.0%)
Property rates		14 120	10 513	74.5%	10 513	74.5%	-	-	(100.0%)
Service charges		140 426	29 187	20.8%	29 187	20.8%	-	-	(100.0%)

Other revenue	2 092	8 408	402.0%	8 408	402.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	180 036	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	61 109	-	-	-	-	-	-	-
Interest	26 640	(44 989)	(168.9%)	(44 989)	(168.9%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(213 635)	22 115	(10.4%)	22 115	(10.4%)	-	-	(100.0%)
Suppliers and employees	(213 635)	22 115	(10.4%)	22 115	(10.4%)	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	210 787	25 234	12.0%	25 234	12.0%	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	210 787	25 234	12.0%	25 234	12.0%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	210 787	25 234	12.0%	25 234	12.0%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 085	2.6%	5 931	2.2%	7 095	2.6%	248 415	92.5%	268 526	27.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 389	32.2%	3 515	12.0%	1 502	5.1%	14 784	50.6%	29 189	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 559	5.4%	2 084	3.1%	1 694	2.6%	58 855	88.9%	66 192	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 150	3.0%	3 626	2.6%	3 544	2.5%	127 754	91.9%	139 074	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 697	2.3%	2 505	2.1%	2 481	2.1%	110 173	93.5%	117 856	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 481	100.0%	1 481	2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 231	2.1%	5 290	2.1%	5 092	2.0%	237 497	93.8%	253 110	26.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 425	3.7%	2 632	2.8%	2 241	2.4%	84 710	91.1%	93 008	9.6%	-	-	-	-
Total By Income Source	35 536	3.7%	25 583	2.6%	23 648	2.4%	883 669	91.2%	968 436	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 758	2.8%	1 580	2.6%	1 246	2.0%	57 334	92.6%	61 920	6.4%	-	-	-	-
Commercial	10 093	15.9%	4 185	6.6%	2 122	3.4%	46 929	74.1%	63 329	6.5%	-	-	-	-
Households	22 950	2.8%	19 783	2.4%	20 246	2.4%	767 350	92.4%	830 329	85.7%	-	-	-	-
Other	735	5.7%	34	.3%	34	.3%	12 056	93.8%	12 859	1.3%	-	-	-	-
Total By Customer Group	35 536	3.7%	25 583	2.6%	23 648	2.4%	883 669	91.2%	968 436	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	27 151	2.4%	29 046	2.6%	-	-	1 053 375	94.9%	1 109 572	81.8%
Bulk Water	15 767	9.5%	6 555	4.0%	-	-	143 075	86.5%	165 396	12.2%
PAYE deductions	13	100.0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 949	16.1%	4 165	5.6%	3 245	4.4%	54 944	73.9%	74 303	5.5%
Auditor-General	-	-	-	-	600	90.3%	65	9.7%	664	-
Other	675	9.6%	2	-	1	-	6 355	90.4%	7 033	.5%
Medical Aid deductions	120	100.0%	-	-	-	-	-	-	120	-
Total	55 680	4.1%	39 768	2.9%	3 846	.3%	1 257 813	92.7%	1 357 107	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 975 771	293 735	14.9%	293 735	14.9%	266 657	25.5%	10.2%
Exchange Revenue								
Service charges - Electricity	424 305	75 507	17.8%	75 507	17.8%	81 078	28.9%	(6.9%)
Service charges - Water	68 991	16 501	23.9%	16 501	23.9%	15 657	19.7%	5.4%
Service charges - Waste Water Management	56 038	15 176	27.1%	15 176	27.1%	15 707	25.0%	(3.4%)
Service charges - Waste Management	28 511	10 721	37.6%	10 721	37.6%	11 238	25.0%	(4.6%)
Sale of Goods and Rendering of Services	2 127	731	34.4%	731	34.4%	694	29.1%	5.3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 807	21 034	37.7%	21 034	37.7%	24 621	25.5%	(14.6%)
Interest earned from Current and Non Current Assets	7 159	867	12.1%	867	12.1%	1 283	19.7%	(32.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	382	90	23.5%	90	23.5%	96	26.2%	(6.3%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	98	62	63.7%	62	63.7%	56	.1%	11.7%
Non-Exchange Revenue								
Property rates	887 483	30 059	3.4%	30 059	3.4%	27 345	21.6%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	148 590	414	.3%	414	.3%	98	33.4%	320.6%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	296 280	122 572	41.4%	122 572	41.4%	88 784	31.1%	38.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 386 503	345 875	24.9%	345 875	24.9%	267 779	24.4%	29.2%
Employee related costs	342 212	87 437	25.6%	87 437	25.6%	79 178	27.0%	10.4%
Remuneration of councillors	20 295	4 479	22.1%	4 479	22.1%	4 210	22.9%	6.4%
Bulk purchases - electricity	465 959	144 963	31.1%	144 963	31.1%	126 977	40.1%	14.2%
Inventory consumed	152 787	35 898	23.5%	35 898	23.5%	20 778	23.1%	72.8%
Debt impairment	103 707	-	-	-	-	-	-	-
Depreciation and amortisation	53 774	4 315	8.0%	4 315	8.0%	-	-	(100.0%)
Interest	69 648	28 399	40.8%	28 399	40.8%	8 169	23.5%	247.6%
Contracted services	60 854	20 321	33.4%	20 321	33.4%	10 238	38.3%	98.5%
Transfers and subsidies	180	45	25.0%	45	25.0%	30	16.7%	50.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	117 089	20 018	17.1%	20 018	17.1%	18 200	18.3%	10.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	589 267	(52 140)	-	(52 140)	-	(1 122)	-	-
Transfers and subsidies - capital (monetary allocations)	122 907	11 619	9.5%	11 619	9.5%	17 282	13.0%	(32.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	712 175	(40 521)		(40 521)		16 160		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	712 175	(40 521)		(40 521)		16 160		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	712 175	(40 521)		(40 521)		16 160		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	712 175	(40 521)		(40 521)		16 160		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		171 207	15 748	9.2%	15 748	9.2%	14 322	10.3%	10.0%	
National Government		122 907	13 215	10.8%	13 215	10.8%	14 322	10.8%	(7.7%)	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		122 907	13 215	10.8%	13 215	10.8%	14 322	10.7%	(7.7%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		48 300	2 533	5.2%	2 533	5.2%	-	-	(100.0%)	
Capital Expenditure Functional		171 207	15 748	9.2%	15 748	9.2%	14 322	10.3%	10.0%	
Municipal governance and administration		6 000	991	16.5%	991	16.5%	-	-	(100.0%)	
Executive and Council		2 000	-	-	-	-	-	-	-	
Finance and administration		4 000	991	24.8%	991	24.8%	-	-	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		13 061	4 350	33.3%	4 350	33.3%	-	-	(100.0%)	
Community and Social Services		13 061	4 350	33.3%	4 350	33.3%	-	-	(100.0%)	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		37 893	725	1.9%	725	1.9%	1 222	4.5%	(40.6%)	
Planning and Development		24 400	222	.9%	222	.9%	-	-	(100.0%)	
Road Transport		13 493	503	3.7%	503	3.7%	1 222	4.5%	(58.8%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		114 253	9 682	8.5%	9 682	8.5%	13 100	12.7%	(26.1%)	
Energy sources		17 635	1 481	8.4%	1 481	8.4%	763	4.9%	94.3%	
Water Management		78 742	7 744	9.8%	7 744	9.8%	12 338	15.1%	(37.2%)	
Waste Water Management		17 876	457	2.6%	457	2.6%	-	-	(100.0%)	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 949 287	271 288	13.9%	271 288	13.9%	190 931	24.5%	42.1%
Property rates		887 483	15 124	1.7%	15 124	1.7%	14 962	26.6%	1.1%
Service charges		577 845	46 447	8.0%	46 447	8.0%	42 254	16.9%	9.9%

Other revenue	-	43 128	-	43 128	-	4 961	10.2%	769.4%
Transfers and Subsidies - Operational	296 280	123 977	41.8%	123 977	41.8%	89 243	31.3%	38.9%
Transfers and Subsidies - Capital	122 907	40 606	33.0%	40 606	33.0%	38 227	28.8%	6.2%
Interest	64 772	2 006	3.1%	2 006	3.1%	1 283	21.0%	56.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 231 593)	(295 698)	24.0%	(295 698)	24.0%	(178 663)	51.4%	65.5%
Suppliers and employees	(1 161 945)	(295 698)	25.4%	(295 698)	25.4%	(178 663)	51.4%	65.5%
Finance charges	(69 648)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	717 694	(24 410)	(3.4%)	(24 410)	(3.4%)	12 268	2.8%	(299.0%)
Cash Flow from Investing Activities								
Receipts	-	47	-	47	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	47	-	47	-	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(196 889)	(15 748)	8.0%	(15 748)	8.0%	(14 322)	10.3%	10.0%
Capital assets	(196 889)	(15 748)	8.0%	(15 748)	8.0%	(14 322)	10.3%	10.0%
Net Cash from(used) Investing Activities	(196 889)	(15 702)	8.0%	(15 702)	8.0%	(14 322)	10.3%	9.6%
Cash Flow from Financing Activities								
Receipts	229	(3)	(1.4%)	(3)	(1.4%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	229	(3)	(1.4%)	(3)	(1.4%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	229	(3)	(1.4%)	(3)	(1.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	521 035	(40 115)	(7.7%)	(40 115)	(7.7%)	(2 055)	(.7%)	1 852.3%
Cash/cash equivalents at the year begin:	5 740	6 046	105.3%	6 046	105.3%	62 899	2 090.0%	(90.4%)
Cash/cash equivalents at the year end:	526 775	(34 047)	(6.5%)	(34 047)	(6.5%)	60 937	20.6%	(155.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 831	6.8%	7 350	3.9%	7 255	3.9%	160 727	85.4%	188 163	15.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 111	9.3%	7 031	4.0%	5 870	3.4%	144 671	83.3%	173 683	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 441	6.5%	6 436	2.4%	9 357	3.5%	235 198	87.6%	268 432	21.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 628	3.2%	4 932	2.8%	4 773	2.7%	160 298	91.3%	175 630	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 970	3.4%	3 462	3.0%	3 323	2.8%	106 078	90.8%	116 833	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	9.0%	54	9.0%	53	8.8%	440	73.2%	601	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 754	3.1%	8 974	2.8%	8 541	2.7%	290 337	91.4%	317 606	25.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	-
Other	39	2.0%	38	2.0%	41	2.2%	1 783	93.8%	1 900	2%	-	-	-	-
Total By Income Source	65 827	5.3%	38 278	3.1%	39 213	3.2%	1 099 537	88.5%	1 242 854	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 101	2.7%	6 194	2.8%	8 944	4.0%	202 808	90.5%	224 046	18.0%	-	-	-	-
Commercial	23 826	7.2%	9 698	2.9%	8 788	2.7%	287 278	87.2%	329 590	26.5%	-	-	-	-
Households	35 894	5.2%	22 380	3.2%	21 475	3.1%	609 261	88.4%	689 010	55.4%	-	-	-	-
Other	5	2.5%	7	3.2%	6	3.1%	190	91.2%	208	-	-	-	-	-
Total By Customer Group	65 827	5.3%	38 278	3.1%	39 213	3.2%	1 099 537	88.5%	1 242 854	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	49 460	1.8%	-	-	65 644	2.4%	2 641 793	95.8%	2 756 898	92.4%
Bulk Water	4 596	2.5%	4 773	2.6%	4 342	2.4%	169 666	92.5%	183 377	6.1%
PAYE deductions	4 697	97.0%	-	-	-	-	146	3.0%	4 844	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 758	100.0%	-	-	-	-	-	-	3 758	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 103	48.6%	3 152	10.1%	3 679	11.8%	9 172	29.5%	31 105	1.0%
Auditor-General	2 212	100.0%	-	-	-	-	-	-	2 212	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 837	100.0%	-	-	-	-	-	-	2 837	.1%
Total	82 663	2.8%	7 925	.3%	73 665	2.5%	2 820 777	94.5%	2 985 031	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	555 696	167 712	30.2%	167 712	30.2%	171 146	37.2%	(2.0%)
Exchange Revenue								
Service charges - Electricity	120 230	31 712	26.4%	31 712	26.4%	30 346	32.8%	4.5%
Service charges - Water	84 060	19 393	23.1%	19 393	23.1%	27 383	60.8%	(29.2%)
Service charges - Waste Water Management	32 025	9 206	28.7%	9 206	28.7%	10 678	35.0%	(13.8%)
Service charges - Waste Management	30 189	7 723	25.6%	7 723	25.6%	9 376	32.6%	(17.6%)
Sale of Goods and Rendering of Services	1 137	265	23.3%	265	23.3%	278	19.5%	(5.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	91 058	23 906	26.3%	23 906	26.3%	21 630	22.4%	10.5%
Interest earned from Current and Non Current Assets	314	274	87.4%	274	87.4%	478	159.9%	(42.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 022	603	29.8%	603	29.8%	460	23.9%	31.2%
Licence and permits	22	1	6.5%	1	6.5%	10	46.2%	(85.2%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	639	21	3.3%	21	3.3%	479	229.8%	(95.6%)
Non-Exchange Revenue								
Property rates	19 940	5 676	28.5%	5 676	28.5%	4 792	25.4%	18.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	606	40	6.6%	40	6.6%	160	27.7%	(75.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	148 253	61 937	41.8%	61 937	41.8%	58 481	41.0%	5.9%
Interest	25 200	6 954	27.6%	6 954	27.6%	6 596	-	5.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	699 254	173 845	24.9%	173 845	24.9%	210 078	32.9%	(17.2%)
Employee related costs	198 555	52 151	26.3%	52 151	26.3%	44 787	26.6%	16.4%
Remuneration of councillors	7 499	1 495	19.9%	1 495	19.9%	1 932	26.9%	(22.6%)
Bulk purchases - electricity	123 970	37 666	30.4%	37 666	30.4%	27 142	25.8%	38.8%
Inventory consumed	25 202	5 568	22.1%	5 568	22.1%	3 993	17.3%	39.4%
Debt impairment	80 060	23 074	28.8%	23 074	28.8%	31 138	36.4%	(25.9%)
Depreciation and amortisation	47 994	12 294	25.6%	12 294	25.6%	16 377	27.9%	(24.9%)
Interest	40 013	10 597	26.5%	10 597	26.5%	3 970	7.9%	166.9%
Contracted services	34 492	6 532	18.9%	6 532	18.9%	7 331	21.6%	(10.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	69 977	7 791	11.1%	7 791	11.1%	58 679	124.4%	(86.7%)
Operational costs	71 492	16 678	23.3%	16 678	23.3%	14 728	25.2%	13.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(143 558)	(6 134)	-	(6 134)	-	(38 932)	-	-
Transfers and subsidies - capital (monetary allocations)	205 841	4 727	2.3%	4 727	2.3%	14 866	11.3%	(68.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 283	(1 407)		(1 407)		(24 065)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	62 283	(1 407)		(1 407)		(24 065)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 283	(1 407)		(1 407)		(24 065)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 283	(1 407)		(1 407)		(24 065)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		212 841	8 320	3.9%	8 320	3.9%	23 992	17.9%	(65.3%)
National Government		209 841	6 523	3.1%	6 523	3.1%	23 922	18.2%	(72.7%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		209 841	6 523	3.1%	6 523	3.1%	23 922	18.2%	(72.7%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		3 000	1 796	59.9%	1 796	59.9%	70	2.3%	2 459.1%
Capital Expenditure Functional		212 841	8 320	3.9%	8 320	3.9%	23 992	17.9%	(65.3%)
Municipal governance and administration		7 000	1 796	25.7%	1 796	25.7%	70	2.3%	2 459.1%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		7 000	1 796	25.7%	1 796	25.7%	70	2.3%	2 459.1%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		4 528	238	5.3%	238	5.3%	540	33.2%	(55.9%)
Community and Social Services		4 528	238	5.3%	238	5.3%	220	13.5%	8.2%
Sport And Recreation		-	-	-	-	-	320	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		9 055	-	-	-	-	2 247	16.0%	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		9 055	-	-	-	-	2 247	16.0%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		192 258	6 285	3.3%	6 285	3.3%	21 135	18.3%	(70.3%)
Energy sources		-	-	-	-	-	443	6.2%	(100.0%)
Water Management		177 731	6 285	3.5%	6 285	3.5%	20 692	19.5%	(69.6%)
Waste Water Management		10 000	-	-	-	-	-	-	-
Waste Management		4 528	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		443 585	136 094	30.7%	136 094	30.7%	149 342	23.8%	
Property rates		-	3 527	-	3 527	-	4 183	10.7%	
Service charges		90 783	45 915	50.6%	45 915	50.6%	43 364	20.5%	

Other revenue	2 635	1 585	60.2%	1 585	60.2%	2 075	2.1%	(23.6%)
Transfers and Subsidies - Operational	144 013	63 356	44.0%	63 356	44.0%	61 743	43.2%	2.6%
Transfers and Subsidies - Capital	205 841	19 107	9.3%	19 107	9.3%	37 361	28.3%	(48.9%)
Interest	314	2 603	830.1%	2 603	830.1%	615	-	323.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(285 042)	(54 278)	19.0%	(54 278)	19.0%	(73 546)	-	(26.2%)
Suppliers and employees	(285 042)	(54 278)	19.0%	(54 278)	19.0%	(73 546)	-	(26.2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	158 543	81 815	51.6%	81 815	51.6%	75 795	12.1%	7.9%
Cash Flow from Investing Activities								
Receipts	-	20	-	20	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	20	-	20	-	-	-	(100.0%)
Payments	-	(19 019)	-	(19 019)	-	(46 207)	34.4%	(58.8%)
Capital assets	-	(19 019)	-	(19 019)	-	(46 207)	34.4%	(58.8%)
Net Cash from/(used) Investing Activities	-	(18 999)	-	(18 999)	-	(46 207)	34.4%	(58.9%)
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	158 543	62 817	39.6%	62 817	39.6%	29 588	6.0%	112.3%
Cash/cash equivalents at the year begin:	(33 020)	5 311	(16.1%)	5 311	(16.1%)	8 691	446.7%	(38.9%)
Cash/cash equivalents at the year end:	125 523	68 121	54.3%	68 121	54.3%	38 196	7.7%	78.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 359	2.1%	7 567	2.1%	6 922	1.9%	333 352	93.8%	355 200	22.6%	(3 144)	(.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 499	10.0%	6 805	8.0%	5 933	7.0%	63 886	75.1%	85 123	5.4%	(410)	(.5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 678	2.7%	2 381	3.8%	1 173	1.9%	57 744	91.7%	62 977	4.0%	(235)	(.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 325	2.2%	3 399	2.2%	2 900	1.9%	143 269	93.7%	152 893	9.7%	(1 375)	(.9%)	-	-
Receivables from Exchange Transactions - Waste Management	2 795	1.7%	2 877	1.8%	2 403	1.5%	154 157	95.0%	162 232	10.3%	(1 630)	(1.0%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	297	100.0%	297	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 463	1.4%	10 188	1.4%	10 112	1.4%	692 208	95.7%	722 970	46.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112	.4%	80	.3%	77	.3%	27 363	99.0%	27 633	1.8%	(723)	(2.6%)	-	-
Total By Income Source	34 232	2.2%	33 297	2.1%	29 520	1.9%	1 472 277	93.8%	1 569 326	100.0%	(7 518)	(.5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 445	2.0%	4 873	2.1%	3 366	1.5%	214 293	94.4%	226 977	14.5%	303	.1%	-	-
Commercial	11 388	9.0%	8 655	6.9%	7 826	6.2%	98 193	77.9%	126 062	8.0%	63	-	-	-
Households	18 399	1.5%	19 768	1.6%	18 329	1.5%	1 159 791	95.4%	1 216 286	77.5%	(7 884)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 232	2.2%	33 297	2.1%	29 520	1.9%	1 472 277	93.8%	1 569 326	100.0%	(7 518)	(.5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26 181	11.4%	17 135	7.5%	-	-	185 510	81.1%	228 826	23.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 023	1.8%	7 827	1.1%	31	-	717 154	97.2%	738 035	76.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	39 205	4.1%	24 961	2.6%	31	-	902 664	93.4%	966 861	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	247 535	22 595	9.1%	22 595	9.1%	78 151	28.4%	(71.1%)
Exchange Revenue								
Service charges - Electricity	(1 308)	-	-	-	-	50	.1%	(100.0%)
Service charges - Water	23 398	4 903	21.0%	4 903	21.0%	6 419	28.6%	(23.6%)
Service charges - Waste Water Management	20 579	3 174	15.4%	3 174	15.4%	4 657	23.6%	(31.9%)
Service charges - Waste Management	17 637	2 766	15.7%	2 766	15.7%	4 047	23.2%	(31.6%)
Sale of Goods and Rendering of Services	438	48	11.0%	48	11.0%	85	19.4%	(43.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 955	6 323	13.2%	6 323	13.2%	10 753	23.1%	(41.2%)
Interest earned from Current and Non Current Assets	898	0	-	0	-	0	.1%	(65.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	690	173	25.1%	173	25.1%	328	49.7%	(47.3%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 527	60	2.4%	60	2.4%	117	4.8%	(49.0%)
Non-Exchange Revenue								
Property rates	20 768	1 798	8.7%	1 798	8.7%	17 046	95.6%	(89.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60	-	-	-	-	0	.5%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	113 893	3 350	2.9%	3 350	2.9%	34 648	31.5%	(90.3%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	247 146	26 749	10.8%	26 749	10.8%	56 284	20.6%	(52.5%)
Employee related costs	101 197	15 798	15.6%	15 798	15.6%	23 414	21.6%	(32.5%)
Remuneration of councillors	7 984	1 265	15.8%	1 265	15.8%	2 655	35.2%	(52.4%)
Bulk purchases - electricity	4 000	1 266	31.7%	1 266	31.7%	12 165	33.9%	(89.6%)
Inventory consumed	9 803	2 428	24.8%	2 428	24.8%	2 064	22.0%	17.6%
Debt impairment	43 378	-	-	-	-	-	-	-
Depreciation and amortisation	20 865	-	-	-	-	-	-	-
Interest	6 813	43	.6%	43	.6%	848	13.0%	(94.9%)
Contracted services	3 990	233	5.8%	233	5.8%	5 976	43.5%	(96.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	49 116	5 716	11.6%	5 716	11.6%	9 162	22.9%	(37.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	389	(4 155)	-	(4 155)	-	21 867	-	-
Transfers and subsidies - capital (monetary allocations)	44 113	6 886	15.6%	6 886	15.6%	4 847	10.2%	42.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 502	2 732		2 732		26 714		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 502	2 732		2 732		26 714		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 502	2 732		2 732		26 714		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 502	2 732		2 732		26 714		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		44 113	6 886	15.6%	6 886	15.6%	4 847	10.2%	42.1%
National Government		44 113	6 886	15.6%	6 886	15.6%	4 847	10.2%	42.1%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		44 113	6 886	15.6%	6 886	15.6%	4 847	10.2%	42.1%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-
Capital Expenditure Functional		44 113	6 886	15.6%	6 886	15.6%	4 847	10.2%	42.1%
Municipal governance and administration		-	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		1 263	-	-	-	-	48	-	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		1 263	-	-	-	-	48	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		931	-	-	-	-	-	-	-
Planning and Development		931	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		41 920	6 886	16.4%	6 886	16.4%	4 800	10.7%	43.5%
Energy sources		4 000	-	-	-	-	697	17.4%	(100.0%)
Water Management		1 000	-	-	-	-	-	-	-
Waste Water Management		36 920	6 886	18.7%	6 886	18.7%	-	-	(100.0%)
Waste Management		-	-	-	-	-	4 103	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	238 239	13 554	5.7%	13 554	5.7%	54 505	21.6%	(75.1%)
Property rates	9 397	1 190	12.7%	1 190	12.7%	1 191	14.9%	(.1%)
Service charges	32 735	2 581	7.9%	2 581	7.9%	7 610	15.1%	(66.1%)

Other revenue	3 392	882	26.0%	882	26.0%	1 855	61.6%	(52.5%)
Transfers and Subsidies - Operational	113 876	3 640	3.2%	3 640	3.2%	39 845	36.2%	(90.9%)
Transfers and Subsidies - Capital	44 113	5 000	11.3%	5 000	11.3%	3 999	8.4%	25.0%
Interest	34 725	262	.8%	262	.8%	5	-	5 231.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(181 450)	(13 595)	7.5%	(13 595)	7.5%	(18 588)	8.4%	(26.9%)
Suppliers and employees	(174 637)	(13 595)	7.8%	(13 595)	7.8%	(18 588)	8.7%	(26.9%)
Finance charges	(6 813)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	56 788	(40)	(.1%)	(40)	(.1%)	35 917	113.8%	(100.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	656	274.8%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	656	274.8%	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(44 113)	(7 280)	16.5%	(7 280)	16.5%	(2 293)	4.8%	217.5%
Capital assets	(44 113)	(7 280)	16.5%	(7 280)	16.5%	(2 293)	4.8%	217.5%
Net Cash from(used) Investing Activities	(44 113)	(7 280)	16.5%	(7 280)	16.5%	(1 637)	3.5%	344.7%
Cash Flow from Financing Activities								
Receipts	-	3	-	3	-	0	-	542.0%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3	-	3	-	0	-	542.0%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	3	-	3	-	0	-	542.0%
Net Increase/(Decrease) in cash held	12 675	(7 318)	(57.7%)	(7 318)	(57.7%)	34 281	(218.4%)	(121.3%)
Cash/cash equivalents at the year begin:	8 461	-	-	-	-	4 779	16.1%	(100.0%)
Cash/cash equivalents at the year end:	21 136	(7 318)	(34.6%)	(7 318)	(34.6%)	41 576	295.9%	(117.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 013	1.5%	3 346	2.5%	1 787	1.3%	125 838	94.6%	132 984	18.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	4 976	100.0%	4 976	7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	883	9%	843	.9%	10 158	10.4%	85 340	87.8%	97 225	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 613	1.3%	1 770	1.4%	1 783	1.4%	119 904	95.9%	125 070	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 487	1.2%	1 534	1.2%	1 539	1.2%	119 902	96.3%	124 462	17.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	51	.9%	67	1.1%	194	3.3%	5 565	94.7%	5 877	8%	-	-	-	-
Interest on Arrear Debtor Accounts	3 280	1.4%	3 248	1.4%	3 390	1.5%	222 536	95.7%	232 453	32.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 966)	130.8%	13	(.2%)	13	(.2%)	1 851	(30.4%)	(6 089)	(.8%)	-	-	-	-
Total By Income Source	1 360	.2%	10 821	1.5%	18 863	2.6%	685 913	95.7%	716 957	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 542)	(12.7%)	438	2.2%	2 682	13.4%	19 479	97.1%	20 057	2.8%	-	-	-	-
Commercial	568	2.2%	725	2.8%	584	2.2%	24 354	92.8%	26 232	3.7%	-	-	-	-
Households	6 097	1.1%	8 401	1.4%	7 680	1.3%	558 037	96.2%	580 214	80.9%	-	-	-	-
Other	(2 762)	(3.1%)	1 258	1.4%	7 917	8.8%	84 042	92.9%	90 454	12.6%	-	-	-	-
Total By Customer Group	1 360	.2%	10 821	1.5%	18 863	2.6%	685 913	95.7%	716 957	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	704	2%	687	.2%	611	2%	302 301	99.3%	304 304	62.1%
Bulk Water	-	-	1 391	1.0%	1 390	1.0%	131 449	97.9%	134 231	27.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27	.6%	-	-	-	-	4 504	99.4%	4 531	.9%
Auditor-General	-	-	294	1.1%	1	-	26 046	98.9%	26 341	5.4%
Other	1 100	5.3%	626	3.0%	351	1.7%	18 678	90.0%	20 754	4.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 831	.4%	2 998	.6%	2 353	.5%	482 978	98.5%	490 161	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	773 089	248 005	32.1%	248 005	32.1%	227 334	29.7%	9.1%
Exchange Revenue								
Service charges - Electricity	141 353	38 947	27.6%	38 947	27.6%	31 409	24.5%	24.0%
Service charges - Water	70 841	25 504	36.0%	25 504	36.0%	20 165	26.9%	26.5%
Service charges - Waste Water Management	32 641	11 862	36.3%	11 862	36.3%	11 062	25.7%	7.2%
Service charges - Waste Management	48 230	15 561	32.3%	15 561	32.3%	14 533	25.0%	7.1%
Sale of Goods and Rendering of Services	510	659	129.2%	659	129.2%	609	28.4%	8.2%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 329	8 791	15.6%	8 791	15.6%	10 174	20.3%	(13.6%)
Interest earned from Current and Non Current Assets	9 500	1 909	20.1%	1 909	20.1%	1 368	11.9%	39.6%
Dividends	90	98	109.0%	98	109.0%	-	-	(100.0%)
Rent on Land	-	468	-	468	-	452	25.8%	3.5%
Rental from Fixed Assets	123	25	20.5%	25	20.5%	29	25.8%	(14.2%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	550	97	17.6%	97	17.6%	250	44.4%	(61.4%)
Non-Exchange Revenue								
Property rates	74 523	22 118	29.7%	22 118	29.7%	21 713	25.3%	1.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	120	22	18.7%	22	18.7%	9	3.0%	137.0%
Licences or permits	30	73	242.4%	73	242.4%	1	.6%	9 272.6%
Transfer and subsidies - Operational	280 974	117 042	41.7%	117 042	41.7%	111 346	41.1%	5.1%
Interest	18 935	4 742	25.0%	4 742	25.0%	4 144	-	14.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	6 340	-	-	-	-	-	-	-
Gains on disposal of Assets	-	88	-	88	-	69	37.6%	27.0%
Other Gains	32 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	942 674	253 265	26.9%	253 265	26.9%	199 435	21.5%	27.0%
Employee related costs	282 772	66 481	23.5%	66 481	23.5%	62 886	23.5%	5.7%
Remuneration of councillors	17 711	3 690	20.8%	3 690	20.8%	3 548	22.0%	4.0%
Bulk purchases - electricity	150 284	41 492	27.6%	41 492	27.6%	30 714	22.0%	35.1%
Inventory consumed	54 610	4 696	8.6%	4 696	8.6%	1 951	4.2%	140.7%
Debt impairment	136 983	34 246	25.0%	34 246	25.0%	23 272	25.0%	47.2%
Depreciation and amortisation	141 822	36 200	25.5%	36 200	25.5%	36 845	22.6%	(1.8%)
Interest	1 200	327	27.2%	327	27.2%	(80)	(3.1%)	(508.0%)
Contracted services	48 344	9 576	19.8%	9 576	19.8%	8 339	23.4%	14.8%
Transfers and subsidies	120	6 616	5 513.9%	6 616	5 513.9%	12 206	38.0%	(45.8%)
Irrecoverable debts written off	48 000	36 634	76.3%	36 634	76.3%	5 407	9.3%	577.5%
Operational costs	60 828	13 310	21.9%	13 310	21.9%	14 347	24.3%	(7.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(169 585)	(5 260)	-	(5 260)	-	27 898	-	-
Transfers and subsidies - capital (monetary allocations)	259 881	63 824	24.6%	63 824	24.6%	27 546	12.6%	131.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 296	58 564		58 564		55 445		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 296	58 564		58 564		55 445		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 296	58 564		58 564		55 445		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	18	-	18	-	17	-	2.2%
Surplus/(Deficit) for the year	90 296	58 581		58 581		55 462		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		275 885	55 880	20.3%	55 880	20.3%	37 874	16.3%	47.5%
National Government		269 885	55 065	20.4%	55 065	20.4%	37 596	17.2%	46.5%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		269 885	55 065	20.4%	55 065	20.4%	37 596	17.2%	46.5%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		6 000	815	13.6%	815	13.6%	278	3.6%	193.1%
Capital Expenditure Functional		287 595	49 585	17.2%	49 585	17.2%	37 916	16.4%	30.8%
Municipal governance and administration		3 935	31	.8%	31	.8%	287	59.1%	(89.1%)
Executive and Council		-	-	-	-	-	3	22	(84.7%)
Finance and administration		3 935	28	.7%	28	.7%	265	54.7%	(89.5%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		12 050	3	-	3	-	20	1.5%	(83.5%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		12 050	-	-	-	-	20	1.5%	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	3	-	3	-	-	-	(100.0%)
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		25 250	10 883	43.1%	10 883	43.1%	1 454	3.1%	648.5%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		25 250	10 883	43.1%	10 883	43.1%	1 454	3.1%	648.5%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		246 360	38 667	15.7%	38 667	15.7%	36 155	19.8%	6.9%
Energy sources		7 150	(6 307)	(88.2%)	(6 307)	(88.2%)	-	-	(100.0%)
Water Management		237 885	40 131	16.9%	40 131	16.9%	24 617	42.5%	63.0%
Waste Water Management		-	4 843	-	4 843	-	11 525	10.5%	(58.0%)
Waste Management		1 325	-	-	-	-	13	.4%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
Cash Flow from Operating Activities									
Receipts	954 238	271 045	28.4%	271 045	28.4%	249 061	25.6%	8.8%	
Property rates	83 146	13 053	15.7%	13 053	15.7%	11 095	12.9%	17.6%	
Service charges	381 521	45 909	12.0%	45 909	12.0%	36 808	9.8%	24.7%	

Other revenue	10 333	2 071	20.0%	2 071	20.0%	7 072	35.4%	(70.7%)
Transfers and Subsidies - Operational	278 974	117 929	42.3%	117 929	42.3%	119 628	44.2%	(1.4%)
Transfers and Subsidies - Capital	192 649	89 652	46.5%	89 652	46.5%	73 534	33.6%	21.9%
Interest	-	1 805	-	1 805	-	921	-	95.9%
Dividends	7 616	625	8.2%	625	8.2%	3	-	18 514.6%
Payments	(572 065)	(105 046)	18.4%	(105 046)	18.4%	(89 221)	-	17.7%
Suppliers and employees	(570 840)	(104 741)	18.3%	(104 741)	18.3%	(89 103)	-	17.6%
Finance charges	(1 200)	(306)	25.5%	(306)	25.5%	(119)	-	157.7%
Transfers and grants	(25)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	382 174	165 999	43.4%	165 999	43.4%	159 840	16.4%	3.9%
Cash Flow from Investing Activities								
Receipts	-	88	-	88	-	69	37.6%	27.0%
Proceeds on disposal of PPE	-	88	-	88	-	69	37.6%	27.0%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(6 000)	(66 255)	1 104.3%	(66 255)	1 104.3%	(64 433)	27.8%	2.8%
Capital assets	(6 000)	(66 255)	1 104.3%	(66 255)	1 104.3%	(64 433)	27.8%	2.8%
Net Cash from/(used) Investing Activities	(6 000)	(66 167)	1 102.8%	(66 167)	1 102.8%	(64 364)	27.8%	2.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	2	-	2	-	-	-	(100.0%)
Repayment of borrowing	-	2	-	2	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	2	-	2	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	376 174	99 834	26.5%	99 834	26.5%	95 476	12.9%	4.6%
Cash/cash equivalents at the year begin:	93 197	42 869	46.0%	42 869	46.0%	57 063	61.2%	(24.9%)
Cash/cash equivalents at the year end:	469 371	142 703	30.4%	142 703	30.4%	152 538	18.3%	(6.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 775	4.6%	8 529	4.5%	7 227	3.8%	165 610	87.1%	190 141	26.1%	(17 208)	(9.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 335	17.4%	3 075	7.3%	2 264	5.4%	29 484	69.9%	42 158	5.8%	1 717	4.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 707	5.9%	3 358	3.5%	3 080	3.2%	84 232	87.4%	96 377	13.2%	(2 434)	(2.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 780	4.1%	3 367	3.7%	3 284	3.6%	80 964	88.6%	91 395	12.5%	(5 181)	(5.7%)	-	-
Receivables from Exchange Transactions - Waste Management	4 933	4.0%	4 432	3.6%	4 326	3.5%	109 218	88.9%	122 909	16.9%	(7 767)	(6.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 559	2.5%	4 383	2.4%	4 328	2.4%	169 443	92.7%	182 712	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	8%	26	.7%	23	.7%	3 401	97.8%	3 479	5%	(3 383)	(97.3%)	-	-
Total By Income Source	35 117	4.8%	27 170	3.7%	24 532	3.4%	642 352	88.1%	729 172	100.0%	(34 257)	(4.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 237	7.6%	3 067	7.2%	2 692	6.3%	33 647	78.9%	42 643	5.8%	(79)	(.2%)	-	-
Commercial	8 317	6.7%	3 163	2.5%	2 625	2.1%	110 202	88.7%	124 306	17.0%	1 957	1.6%	-	-
Households	23 564	4.2%	20 940	3.7%	19 215	3.4%	498 504	88.7%	562 223	77.1%	(36 135)	(6.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	35 117	4.8%	27 170	3.7%	24 532	3.4%	642 352	88.1%	729 172	100.0%	(34 257)	(4.7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 987	100.0%	-	-	-	-	-	-	10 987	62.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	34	100.0%	-	-	-	-	34	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	2	100.0%	-	-	-	-	2	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 728	88.1%	129	2.0%	4	.1%	643	9.9%	6 504	37.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 715	95.4%	166	.9%	4	-	643	3.7%	17 528	100.0%

Contact Details

Municipal Manager	Mrs N.F. Malašije	051 933 9302
Chief Financial Officer	Mrs Moroosi Mabeleng	

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	191 513	52 446	27.4%	52 446	27.4%	62 397	37.5%	(15.9%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	11	-	-	-	-	67	642.1%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 780	1 115	16.4%	1 115	16.4%	1 599	36.9%	(30.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	30 657	157	.5%	157	.5%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	154 065	51 175	33.2%	51 175	33.2%	60 730	39.7%	(15.7%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	181 643	39 010	21.5%	39 010	21.5%	27 569	16.2%	41.5%
Employee related costs	112 435	27 550	24.5%	27 550	24.5%	17 248	16.5%	59.7%
Remuneration of councillors	8 922	1 810	20.3%	1 810	20.3%	1 477	16.8%	22.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	1	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	2 995	445	14.8%	445	14.8%	570	17.9%	(21.9%)
Interest	-	-	-	-	-	-	-	-
Contracted services	20 835	3 287	15.8%	3 287	15.8%	4 143	19.8%	(20.7%)
Transfers and subsidies	11 941	1 436	12.0%	1 436	12.0%	962	9.6%	49.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	24 515	4 483	18.3%	4 483	18.3%	3 168	14.1%	41.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 870	13 436	-	13 436	-	34 828	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 870	13 436		13 436		34 828		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	9 870	13 436		13 436		34 828		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 870	13 436		13 436		34 828		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 870	13 436		13 436		34 828		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		9 920	140	1.4%	140	1.4%	-	-	(100.0%)
National Government		-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		9 920	140	1.4%	140	1.4%	-	-	(100.0%)
Capital Expenditure Functional		9 920	2 239	22.6%	2 239	22.6%	69	.8%	3 155.1%
Municipal governance and administration		2 720	140	5.1%	140	5.1%	69	-	103.1%
Executive and Council		830	71	8.6%	71	8.6%	-	-	(100.0%)
Finance and administration		1 890	69	3.6%	69	3.6%	69	-	(.3%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		600	-	-	-	-	-	-	-
Community and Social Services		500	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		100	-	-	-	-	-	-	-
Economic and Environmental Services		6 600	2 099	31.8%	2 099	31.8%	-	-	(100.0%)
Planning and Development		6 600	2 099	31.8%	2 099	31.8%	-	-	(100.0%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		160 856	(10 094)	(6.3%)	(10 094)	(6.3%)	-	-	(100.0%)
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-

Other revenue	11	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	154 065	(10 094)	(6.6%)	(10 094)	(6.6%)	-	-	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	6 780	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(178 790)	(34 382)	19.2%	(34 382)	19.2%	(7 102)	4.6%	384.1%
Suppliers and employees	(178 790)	(34 382)	19.2%	(34 382)	19.2%	(7 102)	4.6%	384.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(17 933)	(44 477)	248.0%	(44 477)	248.0%	(7 102)	3 158.0%	526.3%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(9 920)	-	-	-	-	-	-	-
Capital assets	(9 920)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(9 920)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(27 853)	(44 477)	159.7%	(44 477)	159.7%	(7 102)	88.6%	526.3%
Cash/cash equivalents at the year begin:		(14 617)		(14 617)				(100.0%)
Cash/cash equivalents at the year end:	(27 853)	(58 787)	211.1%	(58 787)	211.1%	(7 102)	(19.9%)	727.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 473	100.0%	8 473	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	8 473	100.0%	8 473	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 473	100.0%	8 473	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	8 473	100.0%	8 473	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 916	100.0%	-	-	-	-	-	-	1 916	30.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	112	2.5%	41	.9%	1	-	4 317	96.6%	4 471	70.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 028	31.7%	41	.6%	1	-	4 317	67.6%	6 387	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	307 280	79 163	25.8%	79 163	25.8%	34 071	12.9%	132.3%
Exchange Revenue								
Service charges - Electricity	33 152	7 502	22.6%	7 502	22.6%	1 882	6.9%	298.7%
Service charges - Water	5 192	1 851	35.7%	1 851	35.7%	1 634	28.9%	13.3%
Service charges - Waste Water Management	17 020	6 058	35.6%	6 058	35.6%	5 264	21.9%	15.1%
Service charges - Waste Management	29 070	3 857	13.3%	3 857	13.3%	3 409	10.5%	13.1%
Sale of Goods and Rendering of Services	430	163	38.0%	163	38.0%	60	11.0%	174.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 286	10 888	26.4%	10 888	26.4%	10 587	22.8%	2.8%
Interest earned from Current and Non Current Assets	-	-	-	-	-	25	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	123	99	80.6%	99	80.6%	7	5.5%	1 390.6%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	44	109	248.9%	109	248.9%	150	167.8%	(27.2%)
Non-Exchange Revenue								
Property rates	33 776	7 233	21.4%	7 233	21.4%	4 580	13.7%	57.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	54	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 145	39 362	27.7%	39 362	27.7%	3 252	3.8%	1 110.6%
Interest	4 989	2 040	40.9%	2 040	40.9%	3 222	35.7%	(36.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	337 643	88 725	26.3%	88 725	26.3%	52 342	20.7%	69.5%
Employee related costs	59 527	13 190	22.2%	13 190	22.2%	13 769	17.2%	(4.2%)
Remuneration of councillors	6 054	1 455	24.0%	1 455	24.0%	1 446	26.9%	.6%
Bulk purchases - electricity	30 782	11 936	38.8%	11 936	38.8%	14 658	58.6%	(18.6%)
Inventory consumed	14 040	1 239	8.8%	1 239	8.8%	964	11.5%	28.5%
Debt impairment	56 152	-	-	-	-	-	-	-
Depreciation and amortisation	25 967	-	-	-	-	-	-	-
Interest	21 589	10 814	50.1%	10 814	50.1%	8 588	171.8%	25.9%
Contracted services	89 889	46 130	51.3%	46 130	51.3%	8 699	27.8%	430.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	17 807	-	-	-	-	-	-	-
Operational costs	15 836	3 961	25.0%	3 961	25.0%	4 218	30.3%	(6.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 363)	(9 562)	-	(9 562)	-	(18 271)	-	-
Transfers and subsidies - capital (monetary allocations)	42 080	4 193	10.0%	4 193	10.0%	70 787	85.5%	(94.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 717	(5 369)		(5 369)		52 516		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 717	(5 369)		(5 369)		52 516		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 717	(5 369)		(5 369)		52 516		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 717	(5 369)		(5 369)		52 516		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		42 080	3 646	8.7%	3 646	8.7%	60 221	67.0%	(93.9%)
National Government		42 080	3 646	8.7%	3 646	8.7%	60 221	67.0%	(93.9%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		42 080	3 646	8.7%	3 646	8.7%	60 221	67.0%	(93.9%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-
Capital Expenditure Functional		42 080	3 646	8.7%	3 646	8.7%	60 221	67.0%	(93.9%)
Municipal governance and administration		-	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		0	-	-	-	-	-	-	-
Community and Social Services		0	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		18 300	-	-	-	-	5 748	30.9%	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		18 300	-	-	-	-	5 748	30.9%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		23 780	3 646	15.3%	3 646	15.3%	54 473	76.5%	(93.3%)
Energy sources		0	-	-	-	-	-	-	-
Water Management		0	-	-	-	-	54 473	110.9%	(100.0%)
Waste Water Management		23 780	3 646	15.3%	3 646	15.3%	-	-	(100.0%)
Waste Management		0	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		357 332	5 760	1.6%	5 760	1.6%	8 235	3.4%	(30.1%)
Property rates		28 137	392	1.4%	392	1.4%	3 436	22.8%	(88.6%)
Service charges		54 570	890	1.6%	890	1.6%	4 433	16.8%	(79.9%)

Other revenue	62 645	3 806	6.1%	3 806	6.1%	364	91.0%	946.0%
Transfers and Subsidies - Operational	128 614	636	.5%	636	.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	42 080	-	-	-	-	-	-	-
Interest	41 286	37	.1%	37	.1%	3	-	1 258.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(269 748)	(31 472)	11.7%	(31 472)	11.7%	(118 828)	74.0%	(73.5%)
Suppliers and employees	(248 159)	(31 472)	12.7%	(31 472)	12.7%	(118 828)	75.2%	(73.5%)
Finance charges	(21 589)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	87 584	(25 712)	(29.4%)	(25 712)	(29.4%)	(110 593)	(132.8%)	(76.8%)
Cash Flow from Investing Activities								
Receipts	(0)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(48 392)	(1 478)	3.1%	(1 478)	3.1%	-	-	(100.0%)
Capital assets	(48 392)	(1 478)	3.1%	(1 478)	3.1%	-	-	(100.0%)
Net Cash from(used) Investing Activities	(48 392)	(1 478)	3.1%	(1 478)	3.1%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(0)	-	-	-	-	-	-	-
Repayment of borrowing	(0)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(0)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	39 192	(27 190)	(69.4%)	(27 190)	(69.4%)	(110 593)	(21 130.3%)	(75.4%)
Cash/cash equivalents at the year begin:	1 279	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	40 471	(2 618)	(6.5%)	(2 618)	(6.5%)	(110 593)	(2 963.9%)	(97.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 063	4.2%	1 013	2.0%	896	1.8%	45 552	92.0%	49 524	7.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 168	6.0%	420	2.1%	289	1.5%	17 698	90.4%	19 575	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 964	6.4%	2 634	2.8%	2 580	2.8%	82 529	88.1%	93 707	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 529	2.9%	4 252	1.4%	3 894	1.3%	277 738	94.3%	294 413	45.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 451	2.8%	2 717	1.4%	2 470	1.3%	180 842	94.4%	191 479	29.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	2.1%	40	.9%	40	.9%	4 262	96.1%	4 435	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	6.0%	31	4.4%	8	1.2%	613	88.4%	694	.1%	-	-	-	-
Total By Income Source	23 309	3.6%	11 107	1.7%	10 179	1.6%	609 233	93.2%	653 827	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 006	7.2%	2 307	3.3%	2 054	3.0%	60 105	86.5%	69 472	10.6%	-	-	-	-
Commercial	1 259	6.3%	452	2.3%	654	3.3%	17 531	88.1%	19 897	3.0%	-	-	-	-
Households	16 301	2.9%	7 895	1.4%	7 340	1.3%	527 023	94.4%	558 559	85.4%	-	-	-	-
Other	742	12.6%	453	7.7%	130	2.2%	4 573	77.5%	5 899	.9%	-	-	-	-
Total By Customer Group	23 309	3.6%	11 107	1.7%	10 179	1.6%	609 233	93.2%	653 827	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	32	100.0%	32	-
Trade Creditors	8 929	3.3%	10 026	3.7%	9 486	3.5%	245 279	89.6%	273 720	96.7%
Auditor-General	-	-	-	-	-	-	611	100.0%	611	2%
Other	472	5.4%	122	1.4%	-	-	8 214	93.3%	8 808	3.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 401	3.3%	10 148	3.6%	9 486	3.3%	254 136	89.7%	283 171	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	332 860	94 244	28.3%	94 244	28.3%	94 266	33.3%	-
Exchange Revenue								
Service charges - Electricity	64 740	17 846	27.6%	17 846	27.6%	19 270	25.4%	(7.4%)
Service charges - Water	9 828	1 907	19.4%	1 907	19.4%	2 054	18.3%	(7.1%)
Service charges - Waste Water Management	8 715	2 008	23.0%	2 008	23.0%	2 343	18.6%	(14.3%)
Service charges - Waste Management	7 116	1 108	15.6%	1 108	15.6%	1 356	10.0%	(18.3%)
Sale of Goods and Rendering of Services	1 458	193	13.3%	193	13.3%	306	21.4%	(36.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 219	553	17.2%	553	17.2%	859	36.1%	(35.7%)
Dividends	241	59	24.5%	59	24.5%	105	50.1%	(43.8%)
Rent on Land	600	449	74.8%	449	74.8%	449	70.9%	.1%
Rental from Fixed Assets	520	210	40.4%	210	40.4%	210	38.7%	(.1%)
Licence and permits	545	19	3.4%	19	3.4%	23	26.1%	(19.8%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 000	125	2.1%	125	2.1%	105	11.1%	19.3%
Non-Exchange Revenue								
Property rates	42 771	21 046	49.2%	21 046	49.2%	22 154	63.5%	(5.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 012	62	6.2%	62	6.2%	229	24.5%	(72.7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 873	46 834	42.6%	46 834	42.6%	42 900	40.8%	9.2%
Interest	46 000	1 825	4.0%	1 825	4.0%	1 904	8.6%	(4.1%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	30 220	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	280 734	70 306	25.0%	70 306	25.0%	38 559	15.2%	82.3%
Employee related costs	104 071	27 296	26.2%	27 296	26.2%	91	.1%	29 925.8%
Remuneration of councillors	6 988	1 756	25.1%	1 756	25.1%	-	-	(100.0%)
Bulk purchases - electricity	47 425	16 287	34.3%	16 287	34.3%	17 547	41.4%	(7.2%)
Inventory consumed	13 553	2 864	21.1%	2 864	21.1%	1 461	10.8%	96.1%
Debt impairment	10 000	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	-	-	-	-	-	-	-
Interest	3 000	3 518	117.3%	3 518	117.3%	5 393	141.6%	(34.8%)
Contracted services	41 808	9 741	23.3%	9 741	23.3%	5 938	13.7%	64.1%
Transfers and subsidies	10	-	-	-	-	-	-	-
Irrecoverable debts written off	10 000	1 043	10.4%	1 043	10.4%	1	-	195 670.2%
Operational costs	23 879	7 801	32.7%	7 801	32.7%	8 129	57.4%	(4.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	52 126	23 938	-	23 938	-	55 707	-	-
Transfers and subsidies - capital (monetary allocations)	37 721	9 893	26.2%	9 893	26.2%	1 285	2.8%	669.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 847	33 831		33 831		56 992		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	89 847	33 831		33 831		56 992		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 847	33 831		33 831		56 992		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 847	33 831		33 831		56 992		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance		41 201	9 762	23.7%	9 762	23.7%	4 550	8.9%	114.6%	
National Government		36 381	9 701	26.7%	9 701	26.7%	3 649	8.0%	165.8%	
Provincial Government		-	-	-	-	-	630	-	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Infrastructure)		-	-	-	-	-	-	-	-	
Transfers recognised - capital		36 381	9 701	26.7%	9 701	26.7%	4 279	9.4%	126.7%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		4 820	61	1.3%	61	1.3%	271	5.1%	(77.4%)	
Capital Expenditure Functional		41 201	9 762	23.7%	9 762	23.7%	5 063	9.9%	92.8%	
Municipal governance and administration		1 260	58	4.6%	58	4.6%	862	63.3%	(93.3%)	
Executive and Council		480	-	-	-	-	116	27.4%	(100.0%)	
Finance and administration		780	58	7.5%	58	7.5%	746	79.6%	(92.2%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		8 041	547	6.8%	547	6.8%	658	494.8%	(16.8%)	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		8 041	547	6.8%	547	6.8%	658	494.8%	(16.8%)	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		11 200	3	-	3	-	4 133	143.5%	(99.9%)	
Planning and Development		100	3	3.2%	3	3.2%	39	35.0%	(91.8%)	
Road Transport		11 100	-	-	-	-	4 094	147.8%	(100.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		20 700	9 154	44.2%	9 154	44.2%	(589)	(1.3%)	(1 653.5%)	
Energy sources		1 500	-	-	-	-	577	19.2%	(100.0%)	
Water Management		70	836	1 194.2%	836	1 194.2%	990	4.5%	(15.6%)	
Waste Water Management		19 100	8 318	43.5%	8 318	43.5%	(2 156)	(10.1%)	(485.7%)	
Waste Management		30	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		368 721	226 973	61.6%	226 973	61.6%	171 527	49.2%	32.3%
Property rates		64 467	11 337	17.6%	11 337	17.6%	5 829	12.2%	94.5%
Service charges		145 669	18 092	12.4%	18 092	12.4%	17 945	13.7%	.8%

Other revenue	11 141	126 022	1 131.2%	126 022	1 131.2%	89 097	634.5%	41.4%
Transfers and Subsidies - Operational	109 723	46 673	42.5%	46 673	42.5%	43 300	40.7%	7.8%
Transfers and Subsidies - Capital	37 721	24 849	65.9%	24 849	65.9%	15 306	33.3%	62.4%
Interest	-	-	-	-	-	50	1.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(246 387)	(27 497)	11.2%	(27 497)	11.2%	(53 376)	24.2%	(48.5%)
Suppliers and employees	(243 387)	(27 497)	11.3%	(27 497)	11.3%	(53 376)	24.4%	(48.5%)
Finance charges	(3 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	122 334	199 476	163.1%	199 476	163.1%	118 151	92.7%	68.8%
Cash Flow from Investing Activities								
Receipts	5 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(41 191)	(11 236)	27.3%	(11 236)	27.3%	(4 660)	9.2%	141.1%
Capital assets	(41 191)	(11 236)	27.3%	(11 236)	27.3%	(4 660)	9.2%	141.1%
Net Cash from/(used) Investing Activities	(36 191)	(11 236)	31.0%	(11 236)	31.0%	(4 660)	9.2%	141.1%
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	86 143	188 240	218.5%	188 240	218.5%	113 491	147.7%	65.9%
Cash/cash equivalents at the year begin:	75 269	13 199	17.5%	13 199	17.5%	17 626	29.7%	(26.0%)
Cash/cash equivalents at the year end:	161 412	201 439	124.8%	201 439	124.8%	131 170	95.9%	53.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	862	3.9%	562	2.5%	529	2.4%	20 129	91.2%	22 082	10.3%	467	2.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 764	13.7%	3 102	11.3%	4 454	16.2%	16 184	58.8%	27 504	12.9%	1 920	7.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 827	2.1%	960	1.1%	12 679	14.7%	70 790	82.1%	86 255	40.4%	(1 013)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	945	2.9%	830	2.6%	767	2.4%	29 697	92.1%	32 238	15.1%	375	1.2%	-	-
Receivables from Exchange Transactions - Waste Management	548	2.5%	479	2.2%	455	2.1%	20 133	93.1%	21 615	10.1%	218	1.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	622	2.6%	619	2.6%	591	2.5%	21 956	92.3%	23 789	11.1%	74	.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	124	100.0%	124	.1%	(480)	(387.8%)	-	-
Total By Income Source	8 568	4.0%	6 552	3.1%	19 474	9.1%	179 013	83.8%	213 607	100.0%	1 561	.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 239	14.9%	1 271	15.3%	1 665	20.0%	4 136	49.8%	8 311	3.9%	258	3.1%	-	-
Commercial	4 272	3.5%	3 046	2.5%	15 831	12.8%	100 555	81.3%	123 704	57.9%	518	.4%	-	-
Households	3 057	3.7%	2 235	2.7%	1 978	2.4%	74 322	91.1%	81 592	38.2%	785	1.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 568	4.0%	6 552	3.1%	19 474	9.1%	179 013	83.8%	213 607	100.0%	1 561	.7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 853	2.8%	6 812	3.9%	7 762	4.4%	156 477	89.0%	175 904	80.0%
Bulk Water	343	2.9%	334	2.8%	-	-	11 160	94.3%	11 637	5.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	935	3.1%	842	2.8%	832	2.7%	27 963	91.5%	30 572	13.9%
Auditor-General	1 439	100.0%	-	-	-	-	-	-	1 439	.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 571	3.4%	7 988	3.6%	8 594	3.9%	195 600	89.0%	219 753	100.0%

Contact Details

Municipal Manager	Mr Lucky Lesane	051 853 1111
Chief Financial Officer	Mr Sello Tsoeli	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	66 396	25 002	37.7%	25 002	37.7%	29 023	45.2%	(13.9%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	82	25	30.0%	25	30.0%	25	52.7%	(2.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5	2	30.7%	2	30.7%	1	26.0%	18.1%
Interest earned from Current and Non Current Assets	1 825	530	29.1%	530	29.1%	443	46.7%	19.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	872	208	23.9%	208	23.9%	179	23.7%	16.2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	550	45	8.3%	45	8.3%	18	6.7%	151.3%
Transfer and subsidies - Operational	63 062	24 192	38.4%	24 192	38.4%	28 356	45.6%	(14.7%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	66 179	18 101	27.4%	18 101	27.4%	16 726	26.2%	8.2%
Employee related costs	52 125	12 948	24.8%	12 948	24.8%	12 417	24.3%	4.3%
Remuneration of councillors	5 406	1 269	23.5%	1 269	23.5%	1 104	22.6%	14.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	500	-	-	-	-	-	-	-
Interest	50	1	1.4%	1	1.4%	14	28.4%	(95.0%)
Contracted services	5 549	2 597	46.8%	2 597	46.8%	1 916	45.7%	35.6%
Transfers and subsidies	65	30	45.9%	30	45.9%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	2 483	1 257	50.6%	1 257	50.6%	1 275	39.9%	(1.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	217	6 900	-	6 900	-	12 297	-	-
Transfers and subsidies - capital (monetary allocations)	3 705	-	-	-	-	389	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 922	6 900		6 900		12 687		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 922	6 900		6 900		12 687		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 922	6 900		6 900		12 687		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 922	6 900		6 900		12 687		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		3 914	22 191	567.0%	22 191	567.0%	26	13.1%	84 467.2%	
National Government		3 705	23 761	641.3%	23 761	641.3%	-	-	(100.0%)	
Provincial Government		150	(1 478)	(985.5%)	(1 478)	(985.5%)	-	-	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		3 855	22 282	578.0%	22 282	578.0%	-	-	(100.0%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		59	(91)	(154.5%)	(91)	(154.5%)	26	13.1%	(447.3%)	
Capital Expenditure Functional		3 914	22 056	563.5%	22 056	563.5%	66	33.1%	33 197.0%	
Municipal governance and administration		179	(1 456)	(813.4%)	(1 456)	(813.4%)	66	33.1%	(2 296.0%)	
Executive and Council		30	(169)	(564.9%)	(169)	(564.9%)	-	-	(100.0%)	
Finance and administration		149	(1 287)	(863.4%)	(1 287)	(863.4%)	66	33.1%	(2 042.2%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		30	(248)	(828.2%)	(248)	(828.2%)	-	-	(100.0%)	
Planning and Development		30	(248)	(828.2%)	(248)	(828.2%)	-	-	(100.0%)	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		3 705	23 761	641.3%	23 761	641.3%	-	-	(100.0%)	
Energy sources		3 705	20 507	553.5%	20 507	553.5%	-	-	(100.0%)	
Water Management		-	3 254	-	3 254	-	-	-	(100.0%)	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		70 096	(110 566)	(157.7%)	(110 566)	(157.7%)	-	-	(100.0%)
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-

Other revenue	1 504	(110 566)	(7 351.4%)	(110 566)	(7 351.4%)	-	-	(100.0%)
Transfers and Subsidies - Operational	63 062	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 705	-	-	-	-	-	-	-
Interest	1 825	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(66 537)	(10 469)	15.7%	(10 469)	15.7%	8 127	(12.6%)	(228.8%)
Suppliers and employees	(66 421)	(10 469)	15.8%	(10 469)	15.8%	8 127	(12.6%)	(228.8%)
Finance charges	(50)	-	-	-	-	-	-	-
Transfers and grants	(65)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 559	(121 034)	(3 400.4%)	(121 034)	(3 400.4%)	8 127	(821.3%)	(1 589.3%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(4 501)	-	-	-	-	-	-	-
Capital assets	(4 501)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(4 501)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(942)	(121 034)	12 853.4%	(121 034)	12 853.4%	8 127	(666.4%)	(1 589.3%)
Cash/cash equivalents at the year begin:						307		(100.0%)
Cash/cash equivalents at the year end:	(942)	(35 994)	3 822.4%	(35 994)	3 822.4%	8 434	(691.6%)	(526.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	.5%	64	.4%	67	.4%	14 737	98.6%	14 941	100.0%	-	-	-	-
Total By Income Source	73	.5%	64	.4%	67	.4%	14 737	98.6%	14 941	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	63	.4%	63	.4%	42	.3%	14 251	98.8%	14 419	96.5%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100.0%	480	3.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	23.5%	2	3.6%	25	59.2%	6	13.7%	42	3%	-	-	-	-
Total By Customer Group	73	.5%	64	.4%	67	.4%	14 737	98.6%	14 941	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	333	2.0%	(3)	-	(56)	(.3%)	16 579	98.4%	16 854	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	333	2.0%	(3)	-	(56)	(.3%)	16 579	98.4%	16 854	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	65 495 405	18 177 798	27.8%	18 177 798	27.8%	16 367 842	27.0%	11.1%
Exchange Revenue								
Service charges - Electricity	27 521 065	7 500 109	27.3%	7 500 109	27.3%	6 932 913	26.6%	8.2%
Service charges - Water	7 535 802	2 045 200	27.1%	2 045 200	27.1%	1 604 604	22.2%	27.5%
Service charges - Waste Water Management	4 990 963	1 273 691	25.5%	1 273 691	25.5%	1 101 292	21.1%	15.7%
Service charges - Waste Management	1 778 881	412 531	23.2%	412 531	23.2%	371 836	21.7%	10.9%
Sale of Goods and Rendering of Services	161 522	43 313	26.8%	43 313	26.8%	33 560	21.1%	29.1%
Agency services	348 281	97 207	27.9%	97 207	27.9%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 093 924	382 686	35.0%	382 686	35.0%	54 165	5.0%	606.5%
Interest earned from Current and Non Current Assets	137 206	31 930	23.3%	31 930	23.3%	31 811	20.6%	.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	17	-	17	-	0	-	8 725.0%
Rental from Fixed Assets	173 844	43 198	24.8%	43 198	24.8%	41 352	26.3%	4.5%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	183 177	38 916	21.2%	38 916	21.2%	125 485	120.6%	(69.0%)
Non-Exchange Revenue								
Property rates	10 833 546	2 697 145	24.9%	2 697 145	24.9%	2 325 378	26.1%	16.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	819 240	57 080	7.0%	57 080	7.0%	103 260	12.6%	(44.7%)
Licences or permits	-	-	-	-	-	99 420	30.5%	(100.0%)
Transfer and subsidies - Operational	7 078 485	2 601 029	36.7%	2 601 029	36.7%	2 434 416	36.8%	6.8%
Interest	288 513	117 829	40.8%	117 829	40.8%	306 764	111.2%	(61.6%)
Fuel Levy	1 795 381	598 460	33.3%	598 460	33.3%	608 928	33.3%	(1.7%)
Operational Revenue	755 574	237 457	31.4%	237 457	31.4%	192 658	-	23.3%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	64 845 129	10 430 470	16.1%	10 430 470	16.1%	14 831 806	24.7%	(29.7%)
Employee related costs	13 477 155	2 919 084	21.7%	2 919 084	21.7%	2 648 621	21.6%	10.2%
Remuneration of councillors	177 669	39 367	22.2%	39 367	22.2%	38 071	22.1%	3.4%
Bulk purchases - electricity	22 806 142	2 134 356	9.4%	2 134 356	9.4%	6 674 278	32.9%	(68.0%)
Inventory consumed	7 984 478	1 428 428	17.9%	1 428 428	17.9%	1 822 630	26.7%	(21.6%)
Debt impairment	5 927 855	1 470 884	24.8%	1 470 884	24.8%	1 492 750	22.3%	(1.5%)
Depreciation and amortisation	3 203 404	692 718	21.6%	692 718	21.6%	709 621	22.0%	(2.4%)
Interest	1 626 591	35 493	2.2%	35 493	2.2%	(69 124)	(4.2%)	(151.3%)
Contracted services	6 786 135	1 188 177	17.5%	1 188 177	17.5%	996 006	15.3%	19.3%
Transfers and subsidies	962 104	117 250	12.2%	117 250	12.2%	73 928	9.5%	58.6%
Irrecoverable debts written off	1 830	19 221	1 050.3%	19 221	1 050.3%	21 038	1 207.1%	(8.6%)
Operational costs	1 891 768	385 492	20.4%	385 492	20.4%	423 981	24.5%	(9.1%)
Losses on disposal of Assets	-	-	-	-	-	6	-	(100.0%)
Other Losses	-	-	-	-	-	1	-	(100.0%)
Surplus/(Deficit)	650 275	7 747 329	-	7 747 329	-	1 536 037	-	-
Transfers and subsidies - capital (monetary allocations)	2 487 849	63 294	2.5%	63 294	2.5%	24 652	1.0%	156.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 138 125	7 810 622	-	7 810 622	-	1 560 689	-	-
Income Tax	2 448	-	-	-	-	3 610	154.8%	(100.0%)
Surplus/(Deficit) after income tax	3 135 676	7 810 622	-	7 810 622	-	1 557 078	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 135 676	7 810 622	-	7 810 622	-	1 557 078	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 135 676	7 810 622	-	7 810 622	-	1 557 078	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		3 197 115	137 679	4.3%	137 679	4.3%	38 078	1.3%	261.6%
National Government		2 275 149	55 613	2.4%	55 613	2.4%	9 123	.4%	509.6%
Provincial Government		12 200	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		2 287 349	55 613	2.4%	55 613	2.4%	9 123	.4%	509.6%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		909 766	82 066	9.0%	82 066	9.0%	28 955	5.7%	183.4%
Capital Expenditure Functional		3 197 115	137 679	4.3%	137 679	4.3%	38 234	1.3%	260.1%
Municipal governance and administration		163 000	839	.5%	839	.5%	1 750	.6%	(52.1%)
Executive and Council		43 000	839	2.0%	839	2.0%	1 750	4.7%	(52.1%)
Finance and administration		120 000	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		650 293	29 187	4.5%	29 187	4.5%	12 662	2.1%	130.5%
Community and Social Services		11 600	-	-	-	-	-	-	-
Sport And Recreation		59 300	-	-	-	-	-	-	-
Public Safety		80 000	28 940	36.2%	28 940	36.2%	-	-	(100.0%)
Housing		497 143	247	-	247	-	12 662	2.6%	(98.0%)
Health		2 250	-	-	-	-	-	-	-
Economic and Environmental Services		620 286	516	.1%	516	.1%	403	.1%	28.2%
Planning and Development		20 736	95	.5%	95	.5%	-	-	(100.0%)
Road Transport		570 850	422	.1%	422	.1%	403	.1%	4.7%
Environmental Protection		28 700	-	-	-	-	-	-	-
Trading Services		1 763 536	107 137	6.1%	107 137	6.1%	23 419	1.8%	357.5%
Energy sources		513 082	72 107	14.1%	72 107	14.1%	7 938	1.4%	808.4%
Water Management		757 159	517	.1%	517	.1%	(3 398)	(6%)	(115.2%)
Waste Water Management		294 996	34 513	11.7%	34 513	11.7%	18 880	19.9%	82.8%
Waste Management		198 300	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		59 528 619	11 492 439	19.3%	11 492 439	19.3%	16 205 023	26.6%	
Property rates		9 752 502	2 112 018	21.7%	2 112 018	21.7%	1 929 390	24.0%	
Service charges		37 781 176	8 637 018	22.9%	8 637 018	22.9%	8 066 904	23.1%	

Other revenue	1 532 915	87 085	5.7%	87 085	5.7%	2 579 235	31.8%	(96.6%)
Transfers and Subsidies - Operational	6 381 353	2 673 311	41.9%	2 673 311	41.9%	2 523 026	41.8%	6.0%
Transfers and Subsidies - Capital	2 958 935	1 025 371	34.7%	1 025 371	34.7%	699 741	23.6%	46.5%
Interest	1 121 738	(3 042 364)	(271.2%)	(3 042 364)	(271.2%)	406 727	43.9%	(848.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(53 616 545)	(19 935 089)	37.2%	(19 935 089)	37.2%	(12 574 670)	22.1%	58.5%
Suppliers and employees	(51 878 948)	(19 935 089)	38.4%	(19 935 089)	38.4%	(12 574 670)	22.9%	58.5%
Finance charges	(776 567)	-	-	-	-	-	-	-
Transfers and grants	(961 030)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 912 074	(8 442 650)	(142.8%)	(8 442 650)	(142.8%)	3 630 353	87.4%	(332.6%)
Cash Flow from Investing Activities								
Receipts	(108 199)	(12)	-	(12)	-	(12)	-	7.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(337)	(12)	3.7%	(12)	3.7%	(12)	1.0%	7.2%
Decrease (increase) in non-current investments	(107 862)	-	-	-	-	-	-	-
Payments	(3 676 682)	(137 679)	3.7%	(137 679)	3.7%	(38 078)	1.3%	261.6%
Capital assets	(3 676 682)	(137 679)	3.7%	(137 679)	3.7%	(38 078)	1.3%	261.6%
Net Cash from/(used) Investing Activities	(3 784 881)	(137 692)	3.6%	(137 692)	3.6%	(38 090)	1.3%	261.5%
Cash Flow from Financing Activities								
Receipts	81 451	35 094	43.1%	35 094	43.1%	30 226	43.1%	16.1%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(436)	-	(436)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	81 451	35 530	43.6%	35 530	43.6%	30 226	37.5%	17.5%
Payments	(785 631)	(51 667)	6.6%	(51 667)	6.6%	(52 213)	5.6%	(1.0%)
Repayment of borrowing	(785 631)	(51 667)	6.6%	(51 667)	6.6%	(52 213)	5.6%	(1.0%)
Net Cash from/(used) Financing Activities	(704 180)	(16 572)	2.4%	(16 572)	2.4%	(21 988)	2.5%	(24.6%)
Net Increase/(Decrease) in cash held	1 423 013	(8 596 914)	(604.1%)	(8 596 914)	(604.1%)	3 570 276	1 238.7%	(340.8%)
Cash/cash equivalents at the year begin:	1 058 896	1 197 511	113.1%	1 197 511	113.1%	948 303	49.7%	26.3%
Cash/cash equivalents at the year end:	2 481 909	(7 399 403)	(298.1%)	(7 399 403)	(298.1%)	4 449 319	202.8%	(266.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	972 791	8.7%	820 858	7.3%	544 919	4.9%	8 882 979	79.2%	11 221 546	34.0%	532 491	4.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 273 654	48.1%	397 870	8.4%	155 202	3.3%	1 901 937	40.2%	4 728 663	14.3%	61 121	1.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	748 631	11.8%	322 024	5.1%	336 647	5.3%	4 926 652	77.8%	6 333 954	19.2%	285 852	4.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	297 468	9.3%	205 505	6.4%	167 216	5.2%	2 522 864	79.0%	3 193 054	9.7%	259 120	8.1%	-	-
Receivables from Exchange Transactions - Waste Management	144 333	6.4%	72 002	3.2%	123 946	5.5%	1 906 247	84.9%	2 246 528	6.8%	103 188	4.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 334	.9%	5 060	1.4%	5 375	1.4%	359 728	96.3%	373 497	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	183 617	4.7%	161 226	4.1%	135 154	3.5%	3 413 762	87.7%	3 893 758	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95 777	9.7%	27 243	2.7%	122 903	12.4%	745 558	75.2%	991 481	3.0%	-	-	-	-
Total By Income Source	4 719 605	14.3%	2 011 789	6.1%	1 591 362	4.8%	24 659 727	74.8%	32 982 482	100.0%	1 241 772	3.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 558 933	32.4%	453 986	5.7%	280 973	3.3%	4 636 083	58.6%	7 909 975	24.0%	-	-	-	-
Commercial	131 210	33.9%	84 572	21.9%	61 508	15.9%	109 606	28.3%	386 896	1.2%	-	-	-	-
Households	2 015 429	8.3%	1 467 105	6.0%	1 262 992	5.2%	19 527 120	80.4%	24 272 646	73.6%	1 241 772	5.1%	-	-
Other	14 034	3.4%	6 125	1.5%	5 890	1.4%	386 918	93.7%	412 966	1.3%	-	-	-	-
Total By Customer Group	4 719 605	14.3%	2 011 789	6.1%	1 591 362	4.8%	24 659 727	74.8%	32 982 482	100.0%	1 241 772	3.8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 931 273	100.0%	-	-	-	-	-	-	1 931 273	77.8%
Bulk Water	551 769	100.0%	-	-	-	-	-	-	551 769	22.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 483 042	100.0%	-	-	-	-	-	-	2 483 042	100.0%

Contact Details

Municipal Manager	Mr Kagiso Lerulla	011 999 0761
Chief Financial Officer	Mr Kagiso Lerulla	011 999 1542

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	84 820 301	24 573 157	29.0%	24 573 157	29.0%	23 180 340	30.4%	6.0%
Exchange Revenue								
Service charges - Electricity	25 584 204	6 631 153	25.9%	6 631 153	25.9%	6 111 016	28.5%	8.5%
Service charges - Water	11 889 649	2 766 629	23.3%	2 766 629	23.3%	2 566 102	24.1%	7.8%
Service charges - Waste Water Management	8 101 381	2 074 163	25.6%	2 074 163	25.6%	1 829 996	25.3%	13.3%
Service charges - Waste Management	3 337 410	835 555	25.0%	835 555	25.0%	788 588	25.5%	6.0%
Sale of Goods and Rendering of Services	983 502	265 425	27.0%	265 425	27.0%	164 829	14.2%	61.0%
Agency services	407 228	94 372	23.2%	94 372	23.2%	95 480	24.5%	(1.2%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	567 356	746 174	131.5%	746 174	131.5%	822 686	167.4%	(9.3%)
Interest earned from Current and Non Current Assets	199 899	24 944	12.5%	24 944	12.5%	55 692	28.6%	(55.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469 692	91 216	19.4%	91 216	19.4%	79 336	18.4%	15.0%
Licence and permits	-	1 072	-	1 072	-	848	-	26.3%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	947 578	299 544	31.6%	299 544	31.6%	263 358	28.3%	13.7%
Non-Exchange Revenue								
Property rates	18 136 267	4 390 049	24.2%	4 390 049	24.2%	4 372 941	25.7%	.4%
Surcharges and Taxes	332 047	100 764	30.3%	100 764	30.3%	93 059	29.3%	8.3%
Fines, penalties and forfeits	176 770	61 398	34.7%	61 398	34.7%	52 996	31.4%	15.9%
Licences or permits	3 994	773	19.4%	773	19.4%	717	19.9%	7.9%
Transfer and subsidies - Operational	8 980 278	4 987 369	55.5%	4 987 369	55.5%	4 796 715	55.8%	4.0%
Interest	127 429	59 970	47.1%	59 970	47.1%	53 841	44.2%	11.4%
Fuel Levy	4 572 290	1 143 073	25.0%	1 143 073	25.0%	1 031 902	25.0%	10.8%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 328	(73)	(2.2%)	(73)	(2.2%)	175	2.5%	(141.8%)
Other Gains	-	(411)	-	(411)	-	64	-	(746.5%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	80 669 613	26 069 663	32.3%	26 069 663	32.3%	23 396 118	30.9%	11.4%
Employee related costs	21 654 002	5 674 583	26.2%	5 674 583	26.2%	4 961 657	24.8%	14.4%
Remuneration of councillors	202 021	46 039	22.8%	46 039	22.8%	44 194	23.1%	4.2%
Bulk purchases - electricity	17 582 825	7 098 276	40.4%	7 098 276	40.4%	6 568 560	42.7%	8.1%
Inventory consumed	7 234 991	1 925 048	26.6%	1 925 048	26.6%	1 666 357	26.1%	15.5%
Debt impairment	8 076 200	1 988 938	24.6%	1 988 938	24.6%	2 020 509	23.3%	(1.6%)
Depreciation and amortisation	5 643 271	1 236 992	21.9%	1 236 992	21.9%	1 179 850	22.8%	4.8%
Interest	2 627 256	1 466 994	55.8%	1 466 994	55.8%	1 325 345	52.8%	10.7%
Contracted services	7 323 519	955 748	13.1%	955 748	13.1%	1 390 236	18.5%	(31.3%)
Transfers and subsidies	113 739	2 102 285	1 848.3%	2 102 285	1 848.3%	1 319 131	974.3%	59.4%
Irrecoverable debts written off	-	954	-	954	-	53 887	-	(98.2%)
Operational costs	6 829 056	2 761 894	40.4%	2 761 894	40.4%	1 961 043	29.0%	40.8%
Losses on disposal of Assets	4 140	10 389	250.9%	10 389	250.9%	126 144	1 750.8%	(91.8%)
Other Losses	3 378 592	801 522	23.7%	801 522	23.7%	779 205	26.5%	2.9%
Surplus/(Deficit)	4 150 688	(1 496 506)	-	(1 496 506)	-	(215 779)	-	-
Transfers and subsidies - capital (monetary allocations)	4 100 420	246 654	6.0%	246 654	6.0%	382 703	10.4%	(35.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 251 108	(1 249 852)	-	(1 249 852)	-	166 925	-	-
Income Tax	44 883	15 896	35.4%	15 896	35.4%	-	-	(100.0%)
Surplus/(Deficit) after income tax	8 206 225	(1 265 748)	-	(1 265 748)	-	166 925	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 206 225	(1 265 748)	-	(1 265 748)	-	166 925	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	703 269	-	703 269	-	258 770	-	171.8%
Surplus/(Deficit) for the year	8 206 225	(562 479)	-	(562 479)	-	425 695	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	8 700 420	712 504	8.2%	712 504	8.2%	806 420	10.9%	(11.6%)
National Government	3 636 672	227 531	6.3%	227 531	6.3%	416 745	12.9%	(45.4%)
Provincial Government	10 700	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	903 048	140 769	15.6%	140 769	15.6%	84 857	18.3%	65.9%
Transfers recognised - capital	4 550 420	368 300	8.1%	368 300	8.1%	501 601	13.6%	(26.6%)
Borrowing	3 500 000	329 039	9.4%	329 039	9.4%	240 006	9.6%	37.1%
Internally generated funds	650 000	15 165	2.3%	15 165	2.3%	64 813	5.3%	(76.6%)
Capital Expenditure Functional	8 700 420	712 504	8.2%	712 504	8.2%	806 420	10.9%	(11.6%)
Municipal governance and administration	874 832	56 721	6.5%	56 721	6.5%	38 626	3.5%	46.8%
Executive and Council	12 186	-	-	-	-	842	2.9%	(100.0%)
Finance and administration	862 645	56 721	6.6%	56 721	6.6%	37 784	3.5%	50.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	2 464 066	148 799	6.0%	148 799	6.0%	208 323	11.3%	(28.6%)
Community and Social Services	202 955	7 957	3.9%	7 957	3.9%	(10 483)	(5.3%)	(175.9%)
Sport And Recreation	16 860	1 089	6.5%	1 089	6.5%	657	3.6%	65.8%
Public Safety	40 688	15 159	37.3%	15 159	37.3%	-	-	(100.0%)
Housing	2 165 705	124 594	5.8%	124 594	5.8%	218 149	14.3%	(42.9%)
Health	37 859	-	-	-	-	-	-	-
Economic and Environmental Services	1 746 988	168 906	9.7%	168 906	9.7%	109 338	6.8%	54.5%
Planning and Development	195 375	32 391	16.6%	32 391	16.6%	18 952	10.5%	70.9%
Road Transport	1 551 036	136 515	8.8%	136 515	8.8%	90 344	6.4%	51.1%
Environmental Protection	587	-	-	-	-	42	2%	(100.0%)
Trading Services	3 546 298	327 011	9.2%	327 011	9.2%	447 037	16.1%	(26.8%)
Energy sources	1 360 773	181 588	13.3%	181 588	13.3%	210 373	16.1%	(13.7%)
Water Management	1 328 870	98 993	7.4%	98 993	7.4%	128 314	14.9%	(22.9%)
Waste Water Management	368 010	40 692	11.1%	40 692	11.1%	88 594	24.7%	(54.1%)
Waste Management	488 645	5 738	1.2%	5 738	1.2%	19 756	7.7%	(71.0%)
Other	68 226	11 067	16.2%	11 067	16.2%	3 096	4.2%	257.4%

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	82 832 331	28 036 340	33.8%	28 036 340	33.8%	27 026 780	36.7%	3.7%
Property rates	18 443 516	3 752 954	20.3%	3 752 954	20.3%	3 871 401	21.3%	(3.1%)
Service charges	42 890 873	10 747 110	25.1%	10 747 110	25.1%	10 553 315	29.6%	1.8%

Other revenue	7 767 345	7 221 396	93.0%	7 221 396	93.0%	7 149 038	97.3%	1.0%
Transfers and Subsidies - Operational	8 980 278	5 376 413	59.9%	5 376 413	59.9%	4 952 130	57.6%	8.6%
Transfers and Subsidies - Capital	4 550 420	858 961	18.9%	858 961	18.9%	438 850	11.9%	95.7%
Interest	199 899	79 505	39.8%	79 505	39.8%	62 045	31.9%	28.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(63 626 425)	(27 801 868)	43.7%	(27 801 868)	43.7%	(26 080 094)	44.3%	6.6%
Suppliers and employees	(60 871 297)	(27 151 501)	44.6%	(27 151 501)	44.6%	(25 947 610)	46.1%	4.6%
Finance charges	(2 627 256)	(650 368)	24.8%	(650 368)	24.8%	(132 484)	5.3%	390.9%
Transfers and grants	(127 872)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 205 905	234 472	1.2%	234 472	1.2%	946 686	6.4%	(75.2%)
Cash Flow from Investing Activities								
Receipts	(590 522)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 328	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(593 850)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(8 700 420)	-	-	-	-	-	-	-
Payments	(8 700 420)	-	-	-	-	-	-	-
Capital assets	(8 700 420)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 290 942)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	3 500 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 500 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(3 183 807)	(1 719 111)	54.0%	(1 719 111)	54.0%	(102 969)	6.8%	1 569.5%
Repayment of borrowing	(3 183 807)	(1 719 111)	54.0%	(1 719 111)	54.0%	(102 969)	6.8%	1 569.5%
Net Cash from/(used) Financing Activities	316 193	(1 719 111)	(543.7%)	(1 719 111)	(543.7%)	(102 969)	(10.5%)	1 569.5%
Net Increase/(Decrease) in cash held	10 231 156	(1 484 640)	(14.5%)	(1 484 640)	(14.5%)	843 718	9.3%	(276.0%)
Cash/cash equivalents at the year begin:	2 730 891	(4 918 534)	(180.1%)	(4 918 534)	(180.1%)	(520 833)	(59.3%)	844.4%
Cash/cash equivalents at the year end:	12 962 048	(3 282 017)	(25.3%)	(3 282 017)	(25.3%)	(496 342)	(5.0%)	561.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	803 632	3.3%	549 884	2.2%	488 512	2.0%	22 829 260	92.5%	24 671 288	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 196 600	11.0%	468 162	4.3%	317 021	2.9%	8 938 123	81.9%	10 919 806	15.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	957 124	6.0%	576 546	3.6%	549 907	3.4%	13 951 822	87.0%	16 035 400	23.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	564 954	5.0%	321 563	2.8%	305 864	2.7%	10 163 922	89.5%	11 356 303	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	200 897	3.0%	142 767	2.1%	139 072	2.1%	6 232 238	92.8%	6 714 974	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(161)	-	16 999	1.2%	16 872	1.2%	1 404 118	97.7%	1 437 829	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(293 347)	18.9%	(206 192)	13.3%	(118 951)	7.7%	(934 719)	60.2%	(1 553 209)	(2.2%)	-	-	-	-
Total By Income Source	3 429 600	4.9%	1 869 728	2.7%	1 698 298	2.4%	62 584 765	89.9%	69 582 391	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	77 200	3.3%	49 652	2.1%	41 821	1.8%	2 200 861	92.9%	2 369 535	3.4%	-	-	-	-
Commercial	967 220	9.0%	346 203	3.2%	291 458	2.7%	9 172 162	85.1%	10 777 043	15.5%	-	-	-	-
Households	2 385 180	4.2%	1 473 873	2.6%	1 365 019	2.4%	51 211 741	90.7%	56 435 813	81.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 429 600	4.9%	1 869 728	2.7%	1 698 298	2.4%	62 584 765	89.9%	69 582 391	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 269 029	42.3%	449 857	4.5%	702 677	7.0%	4 678 146	46.3%	10 099 709	86.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	615 326	37.7%	123 204	7.5%	8 960	.5%	885 294	54.2%	1 632 784	13.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 884 355	41.6%	573 062	4.9%	711 637	6.1%	5 563 440	47.4%	11 732 494	100.0%

Contact Details

Municipal Manager	Mr Kiba Kekana	011 407 7309
Chief Financial Officer	Mr Tebogo Moraka	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	53 380 626	14 478 023	27.1%	14 478 023	27.1%	11 854 682	24.5%	22.1%
Exchange Revenue								
Service charges - Electricity	19 984 755	5 555 243	27.8%	5 555 243	27.8%	5 236 483	28.4%	6.1%
Service charges - Water	6 906 904	1 551 841	22.5%	1 551 841	22.5%	1 610 263	27.2%	(3.6%)
Service charges - Waste Water Management	1 929 950	450 959	23.4%	450 959	23.4%	444 019	23.1%	1.6%
Service charges - Waste Management	2 376 232	585 819	24.7%	585 819	24.7%	478 190	23.8%	22.5%
Sale of Goods and Rendering of Services	554 994	113 820	20.5%	113 820	20.5%	106 908	20.0%	6.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 369 722	432 724	31.6%	432 724	31.6%	586 427	67.0%	(26.2%)
Interest earned from Current and Non Current Assets	154 925	29 596	19.1%	29 596	19.1%	37 207	60.7%	(20.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	225 024	69 072	30.7%	69 072	30.7%	27 130	13.1%	154.6%
Licence and permits	42 197	9 762	23.1%	9 762	23.1%	6 777	15.5%	44.0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	642 577	100 652	15.7%	100 652	15.7%	122 632	19.8%	(17.9%)
Non-Exchange Revenue								
Property rates	11 195 496	2 679 052	23.9%	2 679 052	23.9%	2 590 352	25.6%	3.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220 269	49 801	22.6%	49 801	22.6%	21 912	7.5%	127.3%
Licences or permits	-	220	-	220	-	455	-	(51.8%)
Transfer and subsidies - Operational	5 412 741	1 973 910	36.5%	1 973 910	36.5%	40 870	8%	4 729.7%
Interest	698 428	320 083	45.8%	320 083	45.8%	48	-	661 967.3%
Fuel Levy	1 666 411	555 470	33.3%	555 470	33.3%	545 007	33.3%	1.9%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	52 057 409	11 859 089	22.8%	11 859 089	22.8%	739 385 404	1 530.2%	(98.4%)
Employee related costs	13 910 915	3 178 258	22.8%	3 178 258	22.8%	732 491 029	5 469.3%	(99.6%)
Remuneration of councillors	171 124	35 471	20.7%	35 471	20.7%	33 241	20.6%	6.7%
Bulk purchases - electricity	17 297 830	5 257 219	30.4%	5 257 219	30.4%	3 946 466	25.4%	33.2%
Inventory consumed	5 308 476	950 631	17.9%	950 631	17.9%	790 590	17.3%	20.2%
Debt impairment	4 836 850	1 212 557	25.1%	1 212 557	25.1%	796 882	25.0%	52.2%
Depreciation and amortisation	2 447 187	8 071	.3%	8 071	.3%	22	-	36 875.8%
Interest	1 365 894	75 893	5.6%	75 893	5.6%	161 014	8.8%	(52.9%)
Contracted services	4 735 838	639 887	13.5%	639 887	13.5%	589 567	13.0%	8.5%
Transfers and subsidies	94 151	72	.1%	72	.1%	55 224	558.2%	(99.9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	1 889 143	501 030	26.5%	501 030	26.5%	521 370	26.5%	(3.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 323 217	2 618 934	-	2 618 934	-	(727 530 723)	-	-
Transfers and subsidies - capital (monetary allocations)	2 026 506	388 959	19.2%	388 959	19.2%	233 918	11.3%	66.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 349 723	3 007 893	-	3 007 893	-	(727 296 804)	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 349 723	3 007 893	-	3 007 893	-	(727 296 804)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 349 723	3 007 893	-	3 007 893	-	(727 296 804)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 349 723	3 007 893	-	3 007 893	-	(727 296 804)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	2 459 328	443 828	18.0%	443 828	18.0%	318 105	14.0%	39.5%
National Government	2 020 354	334 359	16.5%	334 359	16.5%	236 109	12.1%	41.6%
Provincial Government	10 000	2 400	24.0%	2 400	24.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	149 987	-	-	-	-	30 485	18.1%	(100.0%)
Transfers recognised - capital	2 180 341	336 759	15.4%	336 759	15.4%	266 594	12.6%	26.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	278 987	107 068	38.4%	107 068	38.4%	51 511	32.2%	107.9%
Capital Expenditure Functional	2 459 328	443 828	18.0%	443 828	18.0%	248 906	10.9%	78.3%
Municipal governance and administration	281 237	49 963	17.8%	49 963	17.8%	61 420	38.7%	(18.7%)
Executive and Council	15 000	2 400	16.0%	2 400	16.0%	7 247	-	(66.9%)
Finance and administration	266 237	47 563	17.9%	47 563	17.9%	54 173	34.2%	(12.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	465 373	148 644	31.9%	148 644	31.9%	15 334	4.8%	869.4%
Community and Social Services	10 000	5 243	52.4%	5 243	52.4%	-	-	(100.0%)
Sport And Recreation	16 000	-	-	-	-	-	-	-
Public Safety	9 000	877	9.7%	877	9.7%	-	-	(100.0%)
Housing	412 373	142 524	34.6%	142 524	34.6%	15 334	5.8%	829.5%
Health	18 000	-	-	-	-	-	-	-
Economic and Environmental Services	644 022	84 079	13.1%	84 079	13.1%	33 755	6.1%	149.1%
Planning and Development	26 500	52	.2%	52	.2%	-	-	(100.0%)
Road Transport	617 522	84 028	13.6%	84 028	13.6%	33 755	6.1%	148.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	1 063 697	161 141	15.1%	161 141	15.1%	138 397	11.2%	16.4%
Energy sources	472 500	99 863	21.1%	99 863	21.1%	67 083	11.7%	48.9%
Water Management	253 140	23 251	9.2%	23 251	9.2%	19 128	6.8%	21.6%
Waste Water Management	328 807	31 104	9.5%	31 104	9.5%	52 186	13.8%	(40.4%)
Waste Management	9 250	6 922	74.8%	6 922	74.8%	-	-	(100.0%)
Other	5 000	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		47 821 011	14 767 398	30.9%	14 767 398	30.9%	13 886 907	26.0%	6.3%
Property rates		11 195 496	2 155 828	19.3%	2 155 828	19.3%	2 083 262	17.9%	3.5%
Service charges		35 827 517	9 257 117	25.8%	9 257 117	25.8%	8 680 333	26.7%	6.6%

Other revenue	-	12 550	-	12 550	-	-	-	(100.0%)
Transfers and Subsidies - Operational	689 709	2 910 144	421.9%	2 910 144	421.9%	2 506 580	46.9%	16.1%
Transfers and Subsidies - Capital	-	346 759	-	346 759	-	571 450	28.9%	(39.3%)
Interest	58 288	85 000	145.8%	85 000	145.8%	45 282	64.2%	87.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(51 019 941)	(14 714 246)	28.8%	(14 714 246)	28.8%	-	-	(100.0%)
Suppliers and employees	(47 520 428)	(14 714 246)	31.0%	(14 714 246)	31.0%	-	-	(100.0%)
Finance charges	(3 492 253)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(22 902)	-	(22 902)	-	-	-	(100.0%)
Transfers and grants	(7 599)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(3 198 930)	53 152	(1.7%)	53 152	(1.7%)	13 886 907	219.8%	(99.6%)
Cash Flow from Investing Activities								
Receipts	-	(22 008)	-	(22 008)	-	594	-	(3 804.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	895	-	895	-	594	-	50.6%
Decrease (increase) in non-current investments	-	(22 902)	-	(22 902)	-	-	-	(100.0%)
Payments	(2 459 328)	-	-	-	-	-	-	-
Capital assets	(2 459 328)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(2 459 328)	(22 008)	.9%	(22 008)	.9%	594	-	(3 804.3%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 658 259)	31 144	(.6%)	31 144	(.6%)	13 887 501	219.8%	(99.8%)
Cash/cash equivalents at the year begin:		(567 346)	-	(567 346)	-	1 744 266		(132.5%)
Cash/cash equivalents at the year end:	(5 658 259)	(536 202)	9.5%	(536 202)	9.5%	15 536 615	245.9%	(103.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	770 366	12.8%	212 679	3.5%	152 469	2.5%	4 877 213	81.1%	6 012 727	20.9%	297 331	4.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	603 065	19.1%	111 238	3.5%	50 730	1.6%	2 396 509	75.8%	3 161 542	11.0%	29 562	.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	955 139	19.4%	120 240	2.4%	116 119	2.4%	3 725 047	75.8%	4 916 546	17.1%	24 647	.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	180 441	13.9%	41 601	3.2%	25 805	2.0%	1 052 779	80.9%	1 300 627	4.5%	61 287	4.7%	-	-
Receivables from Exchange Transactions - Waste Management	273 852	14.2%	50 639	2.6%	31 916	1.7%	1 567 691	81.5%	1 924 098	6.7%	73 906	3.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 702	11.7%	1 081	7.4%	924	6.4%	10 816	74.5%	14 523	.1%	25 055	172.5%	-	-
Interest on Arrear Debtor Accounts	772 239	9.9%	842	-	134 017	1.7%	6 874 972	88.3%	7 782 069	27.1%	170 829	2.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(650 494)	(18.1%)	63 475	1.8%	37 696	1.0%	4 144 107	115.3%	3 594 784	12.5%	19 835	.6%	-	-
Total By Income Source	2 906 310	10.1%	601 794	2.1%	549 676	1.9%	24 649 134	85.9%	28 706 914	100.0%	702 451	2.4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	237 445	21.2%	35 554	3.2%	37 523	3.4%	807 937	72.2%	1 118 460	3.9%	-	-	-	-
Commercial	681 706	7.5%	168 637	1.8%	162 703	1.8%	8 105 127	88.9%	9 118 173	31.8%	95 636	1.0%	-	-
Households	1 987 158	10.8%	397 603	2.2%	349 450	1.9%	15 736 069	85.2%	18 470 281	64.3%	606 815	3.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 906 310	10.1%	601 794	2.1%	549 676	1.9%	24 649 134	85.9%	28 706 914	100.0%	702 451	2.4%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	430 316	7.8%	1 116 196	20.1%	4 004 771	72.1%	5 551 283	88.8%
Bulk Water	-	-	10 696	100.0%	-	-	-	-	10 696	2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	379 924	55.7%	178 282	26.2%	22 715	3.3%	100 585	14.8%	681 506	10.9%
Auditor-General	2 230	63.9%	1 249	35.8%	-	-	11	.3%	3 491	.1%
Other	7 383	100.0%	-	-	-	-	-	-	7 383	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	389 537	6.2%	620 543	9.9%	1 138 911	18.2%	4 105 367	65.6%	6 254 358	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	012 358 4901
Chief Financial Officer	Mr Gareth Minisi	012 358 8100

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter	1st Q as % of Main appropriation	Year to Date	Total Expenditure as % of main appropriation	First Quarter	Total Expenditure as % of main appropriation	
	Main appropriation	Actual Expenditure		Actual Expenditure		Actual Expenditure		
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	9 498 043	2 708 462	28.5%	2 708 462	28.5%	2 432 668	28.6%	11.3%
Exchange Revenue								
Service charges - Electricity	3 952 803	1 318 876	33.4%	1 318 876	33.4%	1 069 025	29.6%	23.4%
Service charges - Water	1 799 935	329 427	18.3%	329 427	18.3%	276 536	19.0%	19.1%
Service charges - Waste Water Management	394 955	80 801	20.5%	80 801	20.5%	85 699	23.6%	(5.7%)
Service charges - Waste Management	212 194	53 715	25.3%	53 715	25.3%	50 545	22.0%	6.3%
Sale of Goods and Rendering of Services	59 797	9 633	16.1%	9 633	16.1%	12 116	32.2%	(20.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 540	38 008	22.6%	38 008	22.6%	38 006	34.5%	-
Interest earned from Current and Non Current Assets	6 030	1 271	21.1%	1 271	21.1%	1 306	21.1%	(2.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 236	4 636	24.1%	4 636	24.1%	4 348	24.7%	6.6%
Licence and permits	292	20	6.8%	20	6.8%	109	25.5%	(81.8%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	13 695	6 987	51.0%	6 987	51.0%	3 913	33.1%	78.6%
Non-Exchange Revenue								
Property rates	1 352 245	338 680	25.0%	338 680	25.0%	326 650	25.7%	3.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	219 540	1 401	.6%	1 401	.6%	69 808	50.6%	(98.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 269 423	518 180	40.8%	518 180	40.8%	488 133	39.3%	6.2%
Interest	29 359	6 827	23.3%	6 827	23.3%	6 474	48.1%	5.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	9 114 055	2 166 354	23.8%	2 166 354	23.8%	1 806 724	21.7%	19.9%
Employee related costs	1 658 495	349 776	21.1%	349 776	21.1%	325 381	21.0%	7.5%
Remuneration of councillors	70 188	16 287	23.2%	16 287	23.2%	15 795	22.5%	3.1%
Bulk purchases - electricity	3 103 568	583 099	18.8%	583 099	18.8%	396 745	15.2%	47.0%
Inventory consumed	1 616 906	929 413	57.5%	929 413	57.5%	346 123	25.2%	168.5%
Debt impairment	1 165 997	-	-	-	-	513 509	47.4%	(100.0%)
Depreciation and amortisation	355 737	87 349	24.6%	87 349	24.6%	84 025	14.0%	4.0%
Interest	-	80 769	-	80 769	-	36 134	-	123.5%
Contracted services	783 109	94 589	12.1%	94 589	12.1%	50 508	5.9%	87.3%
Transfers and subsidies	2 200	341	15.5%	341	15.5%	177	8.1%	92.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	357 856	24 730	6.9%	24 730	6.9%	38 328	20.1%	(35.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	383 988	542 108	-	542 108	-	625 944	-	-
Transfers and subsidies - capital (monetary allocations)	148 165	14 003	9.5%	14 003	9.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	532 153	556 112		556 112		625 944		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	532 153	556 112		556 112		625 944		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	532 153	556 112		556 112		625 944		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	532 153	556 112		556 112		625 944		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	379 716	37 844	10.0%	37 844	10.0%	17 767	5.8%	113.0%
National Government	146 665	25 254	17.2%	25 254	17.2%	13 439	9.5%	87.9%
Provincial Government	1 500	-	-	-	-	(6 822)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	148 165	25 254	17.0%	25 254	17.0%	6 617	4.7%	281.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	231 550	12 590	5.4%	12 590	5.4%	11 150	6.7%	12.9%
Capital Expenditure Functional	379 716	37 844	10.0%	37 844	10.0%	17 767	5.8%	113.0%
Municipal governance and administration	41 925	36	.1%	36	.1%	3	-	967.1%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	41 925	36	.1%	36	.1%	3	-	967.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	28 049	102	.4%	102	.4%	(6 822)	-	(101.5%)
Community and Social Services	14 269	102	.7%	102	.7%	-	-	(100.0%)
Sport And Recreation	2 280	-	-	-	-	-	-	-
Public Safety	11 500	-	-	-	-	(6 822)	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 708	6 138	13.1%	6 138	13.1%	13 439	10.5%	(54.3%)
Planning and Development	825	-	-	-	-	13 439	10.9%	(100.0%)
Road Transport	45 882	6 138	13.4%	6 138	13.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	263 034	31 568	12.0%	31 568	12.0%	11 147	6.5%	183.2%
Energy sources	164 000	12 554	7.7%	12 554	7.7%	11 147	7.2%	12.6%
Water Management	68 258	17 735	26.0%	17 735	26.0%	-	-	(100.0%)
Waste Water Management	7 646	1 278	16.7%	1 278	16.7%	-	-	(100.0%)
Waste Management	23 129	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	9 534 756	2 169 845	22.8%	2 169 845	22.8%	1 996 324	25.6%	8.7%
Property rates	1 149 408	236 442	20.6%	236 442	20.6%	223 147	19.5%	6.0%
Service charges	6 295 967	1 174 123	18.6%	1 174 123	18.6%	956 917	17.5%	22.7%

Other revenue	486 128	160 735	33.1%	160 735	33.1%	289 518	(160.3%)	(44.5%)
Transfers and Subsidies - Operational	1 269 423	534 953	42.1%	534 953	42.1%	499 525	41.7%	7.1%
Transfers and Subsidies - Capital	148 165	35 812	24.2%	35 812	24.2%	15 178	10.7%	135.9%
Interest	185 664	27 781	15.0%	27 781	15.0%	12 038	194.9%	130.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(7 600 259)	(1 825 882)	24.0%	(1 825 882)	24.0%	(1 501 221)	22.6%	21.6%
Suppliers and employees	(7 600 259)	(1 825 882)	24.0%	(1 825 882)	24.0%	(1 501 221)	22.6%	21.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 934 496	343 963	17.8%	343 963	17.8%	495 103	43.4%	(30.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(436 673)	(37 844)	8.7%	(37 844)	8.7%	(17 767)	5.8%	113.0%
Capital assets	(436 673)	(37 844)	8.7%	(37 844)	8.7%	(17 767)	5.8%	113.0%
Net Cash from/(used) Investing Activities	(436 673)	(37 844)	8.7%	(37 844)	8.7%	(17 767)	5.8%	113.0%
Cash Flow from Financing Activities								
Receipts	-	20 937	-	20 937	-	1 437	-	1 357.3%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	20 937	-	20 937	-	1 437	-	1 357.3%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	20 937	-	20 937	-	1 437	-	1 357.3%
Net Increase/(Decrease) in cash held	1 497 823	327 056	21.8%	327 056	21.8%	478 773	57.6%	(31.7%)
Cash/cash equivalents at the year begin:	823 004	319 645	38.8%	319 645	38.8%	3 720	.9%	8 491.7%
Cash/cash equivalents at the year end:	2 320 828	544 328	23.5%	544 328	23.5%	482 493	39.4%	12.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	187 507	4.9%	130 133	3.4%	126 659	3.3%	3 365 687	88.3%	3 809 986	32.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	476 699	14.8%	296 908	9.2%	185 825	5.8%	2 251 618	70.1%	3 211 050	27.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	105 132	6.7%	59 876	3.8%	43 863	2.8%	1 359 832	86.7%	1 568 704	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	34 559	3.3%	25 023	2.4%	24 141	2.3%	976 598	92.1%	1 060 320	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 951	2.8%	14 485	2.2%	14 209	2.1%	623 048	92.9%	670 693	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 390	3.1%	14 614	2.8%	14 384	2.7%	483 762	91.4%	529 149	4.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	39 330	5.3%	28 582	3.8%	22 312	3.0%	654 457	87.9%	744 682	6.4%	-	-	-	-
Total By Income Source	878 568	7.6%	569 621	4.9%	431 393	3.7%	9 715 002	83.8%	11 594 584	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24 559	5.0%	22 845	4.6%	18 403	3.7%	425 567	86.6%	491 375	4.2%	-	-	-	-
Commercial	524 767	14.9%	309 592	8.8%	190 502	5.4%	2 497 455	70.9%	3 522 316	30.4%	-	-	-	-
Households	329 243	4.3%	237 183	3.1%	222 488	2.9%	6 791 979	89.6%	7 580 893	65.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	878 568	7.6%	569 621	4.9%	431 393	3.7%	9 715 002	83.8%	11 594 584	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(22 972)	(.2%)	73 261	.8%	-	-	9 659 067	99.5%	9 709 356	80.4%
Bulk Water	(99 376)	(4.5%)	79 465	3.6%	193 679	8.7%	2 058 305	92.2%	2 232 074	18.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 580	11.5%	457	.3%	696	.5%	118 309	87.6%	135 042	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(106 767)	(.9%)	153 183	1.3%	194 375	1.6%	11 835 681	98.0%	12 076 471	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: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 453 050	421 013	29.0%	421 013	29.0%	372 971	28.7%	12.9%
Exchange Revenue								
Service charges - Electricity	569 823	161 134	28.3%	161 134	28.3%	132 695	24.5%	21.4%
Service charges - Water	203 341	45 337	22.3%	45 337	22.3%	43 794	24.0%	3.5%
Service charges - Waste Water Management	52 908	14 553	27.5%	14 553	27.5%	11 151	27.8%	30.5%
Service charges - Waste Management	53 462	15 124	28.3%	15 124	28.3%	12 005	24.1%	26.0%
Sale of Goods and Rendering of Services	3 692	1 132	30.7%	1 132	30.7%	888	30.5%	27.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	53 407	13 767	25.8%	13 767	25.8%	14 073	27.8%	(2.2%)
Interest earned from Current and Non Current Assets	6 604	1 206	18.3%	1 206	18.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 935	1 327	19.1%	1 327	19.1%	1 153	16.3%	15.1%
Licence and permits	86	18	21.5%	18	21.5%	29	242.1%	(37.3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	983	3 223	328.0%	3 223	328.0%	1 777	78.2%	81.3%
Non-Exchange Revenue								
Property rates	244 499	60 851	24.9%	60 851	24.9%	59 166	33.2%	2.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 000	869	12.4%	869	12.4%	45	9%	1 809.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 854	101 048	41.1%	101 048	41.1%	96 194	41.1%	5.0%
Interest	4 456	1 425	32.0%	1 425	32.0%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 410 965	359 121	25.5%	359 121	25.5%	341 123	24.6%	5.3%
Employee related costs	296 964	69 437	23.4%	69 437	23.4%	61 120	22.3%	13.6%
Remuneration of councillors	14 318	3 763	26.3%	3 763	26.3%	3 188	23.6%	18.0%
Bulk purchases - electricity	450 020	112 885	25.1%	112 885	25.1%	106 054	25.2%	6.4%
Inventory consumed	181 749	43 332	23.8%	43 332	23.8%	27 114	19.2%	59.8%
Debt impairment	145 442	58 179	40.0%	58 179	40.0%	-	-	(100.0%)
Depreciation and amortisation	54 255	9 927	18.3%	9 927	18.3%	-	-	(100.0%)
Interest	29 480	6 105	20.7%	6 105	20.7%	2 055	15.2%	197.0%
Contracted services	143 189	27 457	19.2%	27 457	19.2%	15 829	12.7%	73.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 280	-	2 280	-	107 103	38.6%	(97.9%)
Operational costs	95 548	25 755	27.0%	25 755	27.0%	18 659	24.6%	38.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 085	61 892	-	61 892	-	31 848	-	-
Transfers and subsidies - capital (monetary allocations)	114 173	18 580	16.3%	18 580	16.3%	28 703	26.5%	(35.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	156 258	80 472		80 472		60 551		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	156 258	80 472		80 472		60 551		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	156 258	80 472		80 472		60 551		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	156 258	80 472		80 472		60 551		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		104 388	16 833	16.1%	16 833	16.1%	25 278	25.5%	(33.4%)
National Government		95 288	15 489	16.3%	15 489	16.3%	22 169	25.7%	(30.1%)
Provincial Government		4 100	647	15.8%	647	15.8%	3 109	36.8%	(79.2%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		99 388	16 137	16.2%	16 137	16.2%	25 278	26.7%	(36.2%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		5 000	696	13.9%	696	13.9%	-	-	(100.0%)
Capital Expenditure Functional		104 388	16 833	16.1%	16 833	16.1%	25 857	23.8%	(34.9%)
Municipal governance and administration		2 200	-	-	-	-	578	9.3%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		2 200	-	-	-	-	578	9.3%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		4 100	647	15.8%	647	15.8%	3 109	16.6%	(79.2%)
Community and Social Services		2 100	647	30.8%	647	30.8%	3 109	68.3%	(79.2%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		2 000	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		42 394	14 240	33.6%	14 240	33.6%	14 343	46.0%	(7.7%)
Planning and Development		14 294	-	-	-	-	433	9.6%	(100.0%)
Road Transport		28 100	14 240	50.7%	14 240	50.7%	13 911	52.1%	2.4%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		55 694	1 946	3.5%	1 946	3.5%	7 826	14.9%	(75.1%)
Energy sources		21 000	696	3.3%	696	3.3%	7 826	23.6%	(91.1%)
Water Management		28 820	1 249	4.3%	1 249	4.3%	-	-	(100.0%)
Waste Water Management		5 874	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of Main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 476 978	428 797	29.0%	428 797	29.0%	365 762	27.1%	
Property rates		228 890	69 369	30.3%	69 369	30.3%	39 383	76.1%	
Service charges		865 228	179 342	20.7%	179 342	20.7%	155 578	18.2%	

Other revenue	20 159	11 300	56.1%	11 300	56.1%	12 897	77.3%	(12.4%)
Transfers and Subsidies - Operational	250 404	106 267	42.4%	106 267	42.4%	102 858	51.3%	3.3%
Transfers and Subsidies - Capital	111 323	61 920	55.6%	61 920	55.6%	55 046	52.8%	12.5%
Interest	975	599	61.5%	599	61.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 165 238)	(195 895)	16.8%	(195 895)	16.8%	(206 010)	15.4%	(4.9%)
Suppliers and employees	(1 157 233)	(195 895)	16.9%	(195 895)	16.9%	(206 010)	14.8%	(4.9%)
Finance charges	(8 005)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	311 740	232 902	74.7%	232 902	74.7%	159 752	1 399.2%	45.8%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(98 495)	(24 778)	25.2%	(24 778)	25.2%	(48 104)	48.5%	(48.5%)
Capital assets	(98 495)	(24 778)	25.2%	(24 778)	25.2%	(48 104)	48.5%	(48.5%)
Net Cash from/(used) Investing Activities	(98 495)	(24 778)	25.2%	(24 778)	25.2%	(48 104)	48.5%	(48.5%)
Cash Flow from Financing Activities								
Receipts	-	697	-	697	-	393	-	77.3%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	697	-	697	-	393	-	77.3%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	697	-	697	-	393	-	77.3%
Net Increase/(Decrease) in cash held	213 245	208 821	97.9%	208 821	97.9%	112 042	(127.6%)	86.4%
Cash/cash equivalents at the year begin:	1 777	50 172	2 823.8%	50 172	2 823.8%	62 271	-	(19.4%)
Cash/cash equivalents at the year end:	215 021	258 993	120.5%	258 993	120.5%	174 511	(198.8%)	48.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 275	3.3%	12 652	2.3%	8 836	1.6%	522 396	92.9%	562 160	31.4%	(80 151)	(14.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 388	9.6%	17 092	3.2%	12 935	2.5%	446 150	84.7%	526 565	29.4%	(50 272)	(9.5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	17 596	10.0%	6 971	4.0%	6 196	3.5%	144 982	82.5%	175 745	9.8%	(14 966)	(8.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 978	3.9%	3 355	2.7%	3 141	2.5%	114 740	90.9%	126 214	7.0%	(19 054)	(15.1%)	-	-
Receivables from Exchange Transactions - Waste Management	5 450	3.2%	4 249	2.5%	4 082	2.4%	155 990	91.9%	169 771	9.5%	(23 155)	(13.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 253	3.0%	5 127	2.9%	5 017	2.9%	159 316	91.2%	174 713	9.7%	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35	.1%	75	.1%	19	-	56 680	99.8%	56 809	3.2%	(24 571)	(43.3%)	-	-
Total By Income Source	101 974	5.7%	49 520	2.8%	40 227	2.2%	1 600 254	89.3%	1 791 976	100.0%	(212 169)	(11.8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 040	7.3%	6 437	3.9%	5 200	3.2%	141 000	85.6%	164 677	9.2%	(258)	(.2%)	-	-
Commercial	40 578	17.6%	6 128	2.7%	4 136	1.8%	180 037	78.0%	230 879	12.9%	(806)	(.3%)	-	-
Households	49 356	3.5%	36 955	2.6%	30 891	2.2%	1 279 217	91.6%	1 396 420	77.9%	(211 106)	(15.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	101 974	5.7%	49 520	2.8%	40 227	2.2%	1 600 254	89.3%	1 791 976	100.0%	(212 169)	(11.8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 891	.9%	44 897	14.6%	59 223	19.3%	200 579	65.2%	307 590	66.6%
Bulk Water	2	-	2	-	-	-	11 476	100.0%	11 480	2.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 067	15.4%	9 084	6.4%	-	-	111 681	78.2%	142 832	30.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24 960	5.4%	53 983	11.7%	59 223	12.8%	323 736	70.1%	461 902	100.0%

Contact Details

Municipal Manager	Mr Sibusiso Dlamini	016 492 0025
Chief Financial Officer	Ms Gugu Mncube	016 466 2038

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAUFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2 898 509	597 611	20.6%	597 611	20.6%	529 545	20.1%	12.9%
Exchange Revenue								
Service charges - Electricity	481 628	69 385	14.4%	69 385	14.4%	50 311	11.8%	37.9%
Service charges - Water	633 537	102 184	16.1%	102 184	16.1%	119 582	24.9%	(14.5%)
Service charges - Waste Water Management	102 355	20 781	20.3%	20 781	20.3%	26 468	31.7%	(21.5%)
Service charges - Waste Management	112 285	26 384	23.5%	26 384	23.5%	23 257	23.8%	13.4%
Sale of Goods and Rendering of Services	3 646	946	25.9%	946	25.9%	1 294	26.7%	(26.9%)
Agency services	17 695	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	192 599	36 934	19.2%	36 934	19.2%	(247)	(.1%)	(15 076.1%)
Interest earned from Current and Non Current Assets	11 744	1 366	11.6%	1 366	11.6%	2 487	16.6%	(45.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	1 376	-	1 376	-	6 369	28 949 304.5%	(78.4%)
Rental from Fixed Assets	3 164	413	13.0%	413	13.0%	581	36.0%	(29.0%)
Licence and permits	2 069	-	-	-	-	0	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 201	(5)	(.2%)	(5)	(.2%)	3	-	(275.7%)
Non-Exchange Revenue								
Property rates	582 735	167 814	28.8%	167 814	28.8%	182 791	24.8%	(8.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 290	215	.7%	215	.7%	107	4.9%	101.0%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	358 803	132 972	37.1%	132 972	37.1%	116 541	34.5%	14.1%
Interest	152 699	36 847	24.1%	36 847	24.1%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	209 059	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 762 021	637 218	23.1%	637 218	23.1%	435 525	16.8%	46.3%
Employee related costs	466 721	109 522	23.5%	109 522	23.5%	120 028	22.3%	(8.8%)
Remuneration of councillors	28 460	7 318	25.7%	7 318	25.7%	5 947	20.9%	23.1%
Bulk purchases - electricity	589 037	202 044	34.3%	202 044	34.3%	120 638	28.0%	67.5%
Inventory consumed	356 090	50 968	14.3%	50 968	14.3%	27 470	12.4%	85.5%
Debt impairment	730 363	-	-	-	-	-	-	-
Depreciation and amortisation	157 984	42 450	26.9%	42 450	26.9%	-	-	(100.0%)
Interest	116 202	69 786	60.1%	69 786	60.1%	15 879	10.4%	339.5%
Contracted services	173 859	101 894	58.6%	101 894	58.6%	131 623	83.7%	(22.6%)
Transfers and subsidies	596	125	20.9%	125	20.9%	150	13.6%	(16.9%)
Irrecoverable debts written off	32 079	574	1.8%	574	1.8%	1 540	-	(62.7%)
Operational costs	70 071	19 591	28.0%	19 591	28.0%	12 250	13.7%	59.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	40 559	32 946	81.2%	32 946	81.2%	-	-	(100.0%)
Surplus/(Deficit)	136 488	(39 606)	-	(39 606)	-	94 020	-	-
Transfers and subsidies - capital (monetary allocations)	124 091	16 224	13.1%	16 224	13.1%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	(7)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	260 579	(23 382)		(23 382)		94 014		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	260 579	(23 382)		(23 382)		94 014		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	260 579	(23 382)		(23 382)		94 014		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	260 579	(23 382)		(23 382)		94 014		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		155 111	20 123	13.0%	20 123	13.0%	(226 657)	(120.9%)	(108.9%)
National Government		124 111	16 193	13.0%	16 193	13.0%	(191 433)	(115.1%)	(108.5%)
Provincial Government		-	-	-	-	-	(4 333)	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		124 111	16 193	13.0%	16 193	13.0%	(195 766)	(117.7%)	(108.3%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		31 000	3 929	12.7%	3 929	12.7%	(30 891)	(145.6%)	(112.7%)
Capital Expenditure Functional		155 111	20 123	13.0%	20 123	13.0%	(226 628)	(120.9%)	(108.9%)
Municipal governance and administration		3 000	1 321	44.0%	1 321	44.0%	(15 933)	(97.5%)	(108.3%)
Executive and Council		3 000	334	11.1%	334	11.1%	-	-	(100.0%)
Finance and administration		-	987	-	987	-	(15 933)	(113.8%)	(106.2%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		4 000	568	14.2%	568	14.2%	(21 379)	(183.4%)	(102.7%)
Community and Social Services		2 000	568	28.4%	568	28.4%	(21 379)	(534.5%)	(102.7%)
Sport And Recreation		2 000	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		44 533	3 753	8.4%	3 753	8.4%	(64 145)	(133.1%)	(105.9%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		44 533	3 753	8.4%	3 753	8.4%	(64 145)	(133.1%)	(105.9%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		103 578	14 481	14.0%	14 481	14.0%	(125 171)	(112.4%)	(111.6%)
Energy sources		44 601	6 727	15.1%	6 727	15.1%	(55 043)	(309.8%)	(112.2%)
Water Management		39 980	1 673	4.2%	1 673	4.2%	(64 033)	(147.7%)	(102.6%)
Waste Water Management		10 497	6 081	57.9%	6 081	57.9%	(6 096)	(12.1%)	(199.8%)
Waste Management		8 500	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 947 176	148 565	7.6%	148 565	7.6%	(264 667)	(12.0%)	
Property rates		408 037	25 097	6.2%	25 097	6.2%	48 636	9.2%	
Service charges		1 004 719	122 489	12.7%	122 489	12.7%	6 989	1.2%	

Other revenue	64 329	(59 512)	(92.5%)	(59 512)	(92.5%)	(392 204)	(1 197.0%)	(84.8%)
Transfers and Subsidies - Operational	334 256	86 067	25.7%	86 067	25.7%	308	.1%	27 843.8%
Transfers and Subsidies - Capital	124 091	-	-	-	-	-	-	-
Interest	11 744	(30 575)	(260.4%)	(30 575)	(260.4%)	71 604	13.0%	(142.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 410 734)	(383 156)	27.2%	(383 156)	27.2%	1 140 032	(74.6%)	(133.6%)
Suppliers and employees	(1 295 938)	(369 646)	28.5%	(369 646)	28.5%	1 139 230	(82.9%)	(132.4%)
Finance charges	(114 200)	(13 510)	11.8%	(13 510)	11.8%	-	-	(100.0%)
Transfers and grants	(596)	-	-	-	-	802	(72.7%)	(100.0%)
Net Cash from(used) Operating Activities	536 442	(234 591)	(43.7%)	(234 591)	(43.7%)	875 365	128.0%	(126.8%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(185 613)	(15 685)	8.5%	(15 685)	8.5%	-	-	(100.0%)
Capital assets	(185 613)	(15 685)	8.5%	(15 685)	8.5%	-	-	(100.0%)
Net Cash from(used) Investing Activities	(185 613)	(15 685)	8.5%	(15 685)	8.5%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	350 830	(250 276)	(71.3%)	(250 276)	(71.3%)	875 365	186.0%	(128.6%)
Cash/cash equivalents at the year begin:	209 992	(61 869)	(29.5%)	(61 869)	(29.5%)	-	-	(100.0%)
Cash/cash equivalents at the year end:	560 822	167 157	29.8%	167 157	29.8%	838 405	123.2%	(80.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 543	1.3%	41 400	2.8%	27 404	1.8%	1 397 124	94.1%	1 485 471	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(1)	-	-	-	-	-	90 931	100.0%	90 930	1.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 219	4.3%	38 902	4.6%	38 779	4.6%	728 294	86.5%	842 193	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 545	6.7%	5 021	7.4%	3 425	5.0%	55 153	80.9%	68 144	1.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 072	2.4%	9 046	2.2%	7 617	1.8%	387 874	93.6%	414 609	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	143	3.2%	122	2.7%	102	2.3%	4 100	91.8%	4 467	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	25 596	1.6%	25 166	1.6%	24 660	1.6%	1 483 339	95.2%	1 568 761	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 035)	(.6%)	(428)	-	(833)	-	2 191 448	100.6%	2 178 152	32.8%	-	-	-	-
Total By Income Source	84 082	1.3%	119 228	1.8%	101 154	1.5%	6 338 263	95.4%	6 642 728	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	602	2.2%	615	2.2%	468	1.7%	26 267	94.0%	27 952	4%	-	-	-	-
Commercial	64 143	1.6%	67 986	1.7%	55 580	1.4%	3 786 392	95.3%	3 974 102	59.8%	-	-	-	-
Households	17 709	.7%	48 410	1.8%	43 561	1.6%	2 561 092	95.9%	2 670 773	40.2%	-	-	-	-
Other	1 628	(5.4%)	2 217	(7.4%)	1 544	(5.1%)	(35 488)	117.9%	(30 099)	(.5%)	-	-	-	-
Total By Customer Group	84 082	1.3%	119 228	1.8%	101 154	1.5%	6 338 263	95.4%	6 642 728	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	40 338	2.5%	96 500	6.0%	104 993	6.5%	1 367 122	85.0%	1 608 952	50.1%
Bulk Water	15 463	2.1%	33 961	4.7%	31 627	4.4%	644 434	88.8%	725 486	22.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37 203	4.3%	44 299	5.1%	21 738	2.5%	764 952	88.1%	868 192	27.0%
Auditor-General	(965)	(480.3%)	965	480.3%	201	100.0%	-	-	201	-
Other	6 932	69.7%	1 620	16.3%	133	1.3%	1 255	12.6%	9 939	.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	98 971	3.1%	177 344	5.5%	158 693	4.9%	2 777 763	86.5%	3 212 770	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2 019 473	519 283	25.7%	519 283	25.7%	473 588	26.5%	9.6%
Exchange Revenue								
Service charges - Electricity	705 879	185 313	26.3%	185 313	26.3%	166 566	27.0%	11.3%
Service charges - Water	322 106	78 145	24.3%	78 145	24.3%	70 108	23.8%	11.5%
Service charges - Waste Water Management	74 628	17 837	23.9%	17 837	23.9%	17 645	24.9%	1.1%
Service charges - Waste Management	70 941	17 801	25.1%	17 801	25.1%	16 126	24.3%	10.4%
Sale of Goods and Rendering of Services	9 742	4 382	45.0%	4 382	45.0%	1 694	20.8%	158.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 440	5 022	17.7%	5 022	17.7%	6 085	24.1%	(17.5%)
Interest earned from Current and Non Current Assets	48 822	9 588	19.6%	9 588	19.6%	12 538	28.4%	(23.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 230	282	22.9%	282	22.9%	273	23.5%	3.2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	5 036	1 089	21.6%	1 089	21.6%	440	9.3%	147.6%
Non-Exchange Revenue								
Property rates	423 566	95 783	22.6%	95 783	22.6%	87 221	24.9%	9.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	88 471	13 156	14.9%	13 156	14.9%	12 329	14.8%	6.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	218 111	84 433	38.7%	84 433	38.7%	77 953	37.7%	8.3%
Interest	22 801	6 453	28.7%	6 453	28.7%	4 611	28.1%	39.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 110 703	443 685	21.0%	443 685	21.0%	452 694	24.2%	(2.0%)
Employee related costs	476 021	107 559	22.6%	107 559	22.6%	97 767	23.1%	10.0%
Remuneration of councillors	15 431	3 726	24.1%	3 726	24.1%	3 631	23.8%	2.6%
Bulk purchases - electricity	638 155	176 116	27.6%	176 116	27.6%	189 665	34.1%	(7.1%)
Inventory consumed	187 478	34 514	18.4%	34 514	18.4%	41 953	25.3%	(17.7%)
Debt impairment	209 165	11 601	5.5%	11 601	5.5%	10 189	7.0%	13.9%
Depreciation and amortisation	126 861	30 722	24.2%	30 722	24.2%	33 434	28.1%	(8.1%)
Interest	25 718	1 099	4.3%	1 099	4.3%	1 076	4.5%	2.1%
Contracted services	221 088	30 065	13.6%	30 065	13.6%	24 675	9.9%	21.8%
Transfers and subsidies	2 662	244	9.2%	244	9.2%	404	16.2%	(39.6%)
Irrecoverable debts written off	7 155	4 058	56.7%	4 058	56.7%	2 406	35.3%	68.7%
Operational costs	137 553	24 233	17.6%	24 233	17.6%	33 466	29.5%	(27.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	63 416	19 749	31.1%	19 749	31.1%	14 027	28.1%	40.8%
Surplus/(Deficit)	(91 230)	75 598	-	75 598	-	20 895	-	-
Transfers and subsidies - capital (monetary allocations)	106 314	13 240	12.5%	13 240	12.5%	25 128	20.1%	(47.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 084	88 838	-	88 838	-	46 023	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 084	88 838	-	88 838	-	46 023	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 084	88 838	-	88 838	-	46 023	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 084	88 838	-	88 838	-	46 023	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		235 715	25 412	10.8%	25 412	10.8%	25 159	9.5%	1.0%	
National Government		83 802	11 164	13.3%	11 164	13.3%	22 956	21.9%	(51.4%)	
Provincial Government		5 746	420	7.3%	420	7.3%	-	-	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		4 000	266	6.6%	266	6.6%	-	-	(100.0%)	
Transfers recognised - capital		93 548	11 850	12.7%	11 850	12.7%	22 956	19.1%	(48.4%)	
Borrowing		70 240	4 859	6.9%	4 859	6.9%	556	6%	774.2%	
Internally generated funds		71 927	8 704	12.1%	8 704	12.1%	1 648	2.9%	428.1%	
Capital Expenditure Functional		235 715	25 412	10.8%	25 412	10.8%	25 159	9.4%	1.0%	
Municipal governance and administration		8 310	3 769	45.3%	3 769	45.3%	510	4.0%	639.4%	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		8 310	3 769	45.3%	3 769	45.3%	510	4.0%	639.4%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		21 161	1 871	8.8%	1 871	8.8%	3 556	9.1%	(47.4%)	
Community and Social Services		5 442	420	7.7%	420	7.7%	556	4.7%	(24.5%)	
Sport And Recreation		12 364	1 403	11.3%	1 403	11.3%	2 972	12.9%	(52.8%)	
Public Safety		3 354	48	1.4%	48	1.4%	29	7%	67.6%	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		44 285	13 985	31.6%	13 985	31.6%	2 200	4.1%	535.6%	
Planning and Development		4 370	461	10.5%	461	10.5%	1 060	10.6%	(56.5%)	
Road Transport		39 915	13 524	33.9%	13 524	33.9%	1 140	2.6%	1 086.1%	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		161 959	5 787	3.6%	5 787	3.6%	18 893	11.7%	(69.4%)	
Energy sources		49 864	2 017	4.0%	2 017	4.0%	2 833	6.1%	(28.8%)	
Water Management		41 686	2 964	7.1%	2 964	7.1%	16 060	27.3%	(81.5%)	
Waste Water Management		23 459	806	3.4%	806	3.4%	-	-	(100.0%)	
Waste Management		46 950	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 867 926	890 859	47.7%	890 859	47.7%	1 609 453	97.3%	(44.6%)
Property rates		381 210	78 024	20.5%	78 024	20.5%	71 708	22.8%	8.8%
Service charges		1 094 023	265 650	24.3%	265 650	24.3%	764 898	28.1%	.3%

Other revenue	20 946	391 954	1 871.3%	391 954	1 871.3%	1 154 918	5 857.1%	(66.1%)
Transfers and Subsidies - Operational	218 111	95 272	43.7%	95 272	43.7%	73 892	35.8%	28.9%
Transfers and Subsidies - Capital	104 814	48 074	45.9%	48 074	45.9%	32 577	25.7%	47.6%
Interest	48 822	11 886	24.3%	11 886	24.3%	11 461	25.9%	3.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 735 472)	(561 721)	32.4%	(561 721)	32.4%	(521 210)	33.1%	7.8%
Suppliers and employees	(1 709 754)	(561 721)	32.9%	(561 721)	32.9%	(521 210)	33.6%	7.8%
Finance charges	(25 718)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	132 454	329 138	248.5%	329 138	248.5%	1 088 243	1 349.5%	(69.8%)
Cash Flow from Investing Activities								
Receipts	426	-	-	-	-	-	-	-
Proceeds on disposal of PPE	426	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(235 715)	(25 412)	10.8%	(25 412)	10.8%	(25 159)	9.8%	1.0%
Capital assets	(235 715)	(25 412)	10.8%	(25 412)	10.8%	(25 159)	9.8%	1.0%
Net Cash from/(used) Investing Activities	(235 289)	(25 412)	10.8%	(25 412)	10.8%	(25 159)	9.8%	1.0%
Cash Flow from Financing Activities								
Receipts	65 240	382	.6%	382	.6%	(2 287)	(2.6%)	(116.7%)
Short term loans	-	-	-	-	-	(1 802)	(2.1%)	(100.0%)
Borrowing long term/refinancing	65 240	-	-	-	-	(485)	(15.8%)	(100.0%)
Increase (decrease) in consumer deposits	-	382	-	382	-	-	-	(100.0%)
Payments	(35 027)	(402)	1.1%	(402)	1.1%	(361)	.9%	11.3%
Repayment of borrowing	(35 027)	(402)	1.1%	(402)	1.1%	(361)	.9%	11.3%
Net Cash from/(used) Financing Activities	30 213	(20)	(.1%)	(20)	(.1%)	(2 649)	(5.8%)	(99.2%)
Net Increase/(Decrease) in cash held	(72 623)	303 705	(418.2%)	303 705	(418.2%)	1 060 435	(815.9%)	(71.4%)
Cash/cash equivalents at the year begin:	494 487	464 001	93.8%	464 001	93.8%	486 331	86.8%	(4.6%)
Cash/cash equivalents at the year end:	421 864	767 706	182.0%	767 706	182.0%	1 547 077	359.7%	(50.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 711	14.1%	11 209	6.4%	7 892	4.5%	131 369	75.0%	175 182	23.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 963	48.1%	8 341	13.8%	2 385	4.0%	20 555	34.1%	60 244	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 591	10.2%	10 454	4.2%	8 772	3.5%	205 192	82.1%	250 009	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 836	10.1%	1 781	3.7%	1 584	3.3%	39 767	82.9%	47 968	6.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 824	9.2%	3 144	6.0%	1 804	3.4%	42 634	81.4%	52 407	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 588	6.5%	4 849	4.1%	4 764	4.1%	100 052	85.3%	117 253	15.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 318	13.7%	892	1.7%	2 369	4.4%	42 736	80.2%	53 315	7.0%	-	-	-	-
Total By Income Source	103 831	13.7%	40 669	5.4%	29 570	3.9%	582 307	77.0%	756 378	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 202	10.0%	1 887	4.5%	3 008	7.1%	33 032	78.4%	42 129	5.6%	-	-	-	-
Commercial	41 329	41.4%	7 684	7.7%	2 858	2.9%	47 925	48.0%	99 796	13.2%	-	-	-	-
Households	58 300	9.5%	31 098	5.1%	23 704	3.9%	501 350	81.6%	614 453	81.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	103 831	13.7%	40 669	5.4%	29 570	3.9%	582 307	77.0%	756 378	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	63 837	100.0%	-	-	-	-	-	-	63 837	76.8%
Bulk Water	17 426	100.0%	-	-	-	-	-	-	17 426	21.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 852	100.0%	-	-	-	-	-	-	1 852	2.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	83 114	100.0%	-	-	-	-	-	-	83 114	100.0%

Contact Details

Municipal Manager	Mr Phumudzo Magoti	016 360 7412
Chief Financial Officer	Mr Zakhele Ntando Mhlongo	016 360 7611

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	5 336 131	1 327 631	24.9%	1 327 631	24.9%	671 535	15.9%	97.7%
Exchange Revenue								
Service charges - Electricity	1 961 927	389 533	19.9%	389 533	19.9%	306 302	19.6%	27.2%
Service charges - Water	713 901	119 986	16.8%	119 986	16.8%	93 292	18.5%	28.6%
Service charges - Waste Water Management	386 460	90 653	23.5%	90 653	23.5%	48 602	14.5%	86.5%
Service charges - Waste Management	162 653	44 087	27.1%	44 087	27.1%	24 623	17.3%	79.0%
Sale of Goods and Rendering of Services	26 042	6 560	25.2%	6 560	25.2%	5 195	30.6%	26.3%
Agency services	65 154	12 799	19.6%	12 799	19.6%	8 337	20.6%	53.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	33 990	19.8%	33 990	19.8%	27 658	25.8%	22.9%
Interest earned from Current and Non Current Assets	20 860	6 669	32.0%	6 669	32.0%	3 684	21.9%	81.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	1 197	21.6%	1 197	21.6%	873	20.0%	37.2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	44 448	62 668	141.0%	62 668	141.0%	20 141	47.3%	211.1%
Non-Exchange Revenue								
Property rates	920 928	213 147	23.1%	213 147	23.1%	115 862	17.0%	84.0%
Surcharges and Taxes	43 180	133	.3%	133	.3%	9	-	1 357.2%
Fines, penalties and forfeits	37 747	34 679	91.9%	34 679	91.9%	1 861	5.1%	1 763.4%
Licences or permits	1 056	6	.6%	6	.6%	6	.6%	(8.5%)
Transfer and subsidies - Operational	729 963	299 997	41.1%	299 997	41.1%	5 435	.8%	5 419.3%
Interest	44 851	11 491	25.6%	11 491	25.6%	9 583	-	19.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	1	-	-	-	(100.0%)
Other Gains	85	35	40.9%	35	40.9%	72	-	(51.5%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	5 087 451	1 023 079	20.1%	1 023 079	20.1%	647 949	15.8%	57.9%
Employee related costs	1 203 522	278 603	23.1%	278 603	23.1%	142 168	13.5%	96.0%
Remuneration of councillors	51 634	9 876	19.1%	9 876	19.1%	23 132	51.3%	(57.3%)
Bulk purchases - electricity	1 520 376	343 831	22.6%	343 831	22.6%	245 067	19.6%	40.3%
Inventory consumed	704 721	137 598	19.5%	137 598	19.5%	95 848	18.3%	43.6%
Debt impairment	386 424	33 601	8.7%	33 601	8.7%	-	-	(100.0%)
Depreciation and amortisation	286 928	61 257	21.3%	61 257	21.3%	46 553	17.0%	31.6%
Interest	18 494	2 897	15.7%	2 897	15.7%	2 437	10.3%	18.9%
Contracted services	621 933	86 603	13.9%	86 603	13.9%	50 119	13.9%	72.8%
Transfers and subsidies	10 686	755	7.1%	755	7.1%	226	3.3%	234.3%
Irrecoverable debts written off	-	1 284	-	1 284	-	-	-	(100.0%)
Operational costs	282 713	66 487	23.5%	66 487	23.5%	42 235	19.0%	57.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	20	288	1 412.5%	288	1 412.5%	163	-	77.0%
Surplus/(Deficit)	248 680	304 552	-	304 552	-	23 586	-	-
Transfers and subsidies - capital (monetary allocations)	288 561	70 344	24.4%	70 344	24.4%	64 568	20.5%	8.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	537 241	374 896		374 896		88 155		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	537 241	374 896		374 896		88 155		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	537 241	374 896		374 896		88 155		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	537 241	374 896		374 896		88 155		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	500 649	70 477	14.1%	70 477	14.1%	61 697	15.0%	14.2%
National Government	287 421	61 168	21.3%	61 168	21.3%	61 468	19.9%	(.5%)
Provincial Government	1 430	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	288 851	61 168	21.2%	61 168	21.2%	61 468	19.6%	(.5%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	211 798	9 309	4.4%	9 309	4.4%	230	.2%	3 950.3%
Capital Expenditure Functional	500 649	70 477	14.1%	70 477	14.1%	61 697	15.0%	14.2%
Municipal governance and administration	21 559	2 770	12.9%	2 770	12.9%	1 828	5.5%	51.6%
Executive and Council	2 005	182	9.1%	182	9.1%	-	-	(100.0%)
Finance and administration	19 262	2 580	13.4%	2 580	13.4%	1 828	5.9%	41.1%
Internal audit	292	9	3.0%	9	3.0%	-	-	(100.0%)
Community and Public Safety	46 633	6 499	13.9%	6 499	13.9%	13 562	20.0%	(52.1%)
Community and Social Services	4 952	-	-	-	-	-	-	-
Sport And Recreation	16 490	-	-	-	-	-	-	-
Public Safety	11 324	-	-	-	-	-	-	-
Housing	13 867	6 499	46.9%	6 499	46.9%	13 562	27.0%	(52.1%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	136 031	18 831	13.8%	18 831	13.8%	22 694	30.5%	(17.0%)
Planning and Development	64 434	17 466	27.1%	17 466	27.1%	22 694	31.4%	(23.0%)
Road Transport	71 397	1 325	1.9%	1 325	1.9%	-	-	(100.0%)
Environmental Protection	200	39	19.6%	39	19.6%	-	-	(100.0%)
Trading Services	296 367	42 377	14.3%	42 377	14.3%	23 613	10.0%	79.5%
Energy sources	43 283	-	-	-	-	24	-	(100.0%)
Water Management	81 604	13 524	16.6%	13 524	16.6%	14 270	15.1%	(5.2%)
Waste Water Management	144 768	28 853	19.9%	28 853	19.9%	5 431	7.4%	431.3%
Waste Management	26 712	-	-	-	-	3 888	20.3%	(100.0%)
Other	60	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	5 463 730	1 403 725	25.7%	1 403 725	25.7%	631 033	14.7%	122.4%
Property rates	791 998	253 116	32.0%	253 116	32.0%	243 359	40.1%	4.0%
Service charges	2 773 583	655 776	23.6%	655 776	23.6%	203 696	9.0%	221.9%

Other revenue	706 503	57 911	8.2%	57 911	8.2%	173 701	40.9%	(66.7%)
Transfers and Subsidies - Operational	730 753	371 580	50.8%	371 580	50.8%	7 188	1.1%	5 069.7%
Transfers and Subsidies - Capital	288 561	50 561	17.5%	50 561	17.5%	3 070	1.0%	1 546.7%
Interest	172 332	14 781	8.6%	14 781	8.6%	18	.1%	81 105.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(4 980 186)	(1 058 442)	21.3%	(1 058 442)	21.3%	(247 812)	6.2%	327.1%
Suppliers and employees	(4 951 006)	(1 058 442)	21.4%	(1 058 442)	21.4%	(246 407)	6.2%	329.6%
Finance charges	(18 494)	-	-	-	-	(1 406)	5.9%	(100.0%)
Transfers and grants	(10 686)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	483 544	345 283	71.4%	345 283	71.4%	383 221	137.3%	(9.9%)
Cash Flow from Investing Activities								
Receipts	-	50	-	50	-	(63)	-	(178.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	50	-	50	-	(63)	-	(178.8%)
Payments	(424 230)	(160 021)	37.7%	(160 021)	37.7%	(95 372)	23.1%	67.8%
Capital assets	(424 230)	(160 021)	37.7%	(160 021)	37.7%	(95 372)	23.1%	67.8%
Net Cash from/(used) Investing Activities	(424 230)	(159 972)	37.7%	(159 972)	37.7%	(95 435)	23.1%	67.6%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	(11 554)	-	(11 554)	-	(7 951)	-	45.3%
Repayment of borrowing	-	(11 554)	-	(11 554)	-	(7 951)	-	45.3%
Net Cash from/(used) Financing Activities	-	(11 554)	-	(11 554)	-	(7 951)	-	45.3%
Net Increase/(Decrease) in cash held	59 314	173 758	292.9%	173 758	292.9%	279 834	(209.8%)	(37.9%)
Cash/cash equivalents at the year begin:	144 508	201 071	139.1%	201 071	139.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	203 822	294 802	144.6%	294 802	144.6%	162 790	1 461.2%	81.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	80 639	14.9%	22 035	4.1%	15 202	2.8%	423 687	78.2%	541 562	12.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	182 617	37.6%	28 950	6.0%	21 834	4.5%	252 659	52.0%	486 060	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	116 686	14.4%	39 469	4.9%	18 450	2.3%	635 075	78.4%	809 680	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	49 867	7.5%	15 365	2.3%	13 315	2.0%	590 456	88.3%	669 002	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 424	4.6%	7 394	1.5%	6 387	1.3%	446 727	92.5%	482 933	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	699	5.0%	241	1.7%	227	1.6%	12 820	91.7%	13 987	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	31 714	5.2%	14 747	2.4%	17 231	2.8%	548 449	89.6%	612 141	14.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	131 853	22.8%	23 220	4.0%	6 369	1.1%	417 568	72.1%	579 010	13.8%	-	-	-	-
Total By Income Source	616 499	14.7%	151 421	3.6%	99 014	2.4%	3 327 441	79.3%	4 194 375	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	29 132	24.5%	17 907	15.1%	13 483	11.3%	58 350	49.1%	118 873	2.8%	-	-	-	-
Commercial	216 473	25.8%	24 178	2.9%	20 032	2.4%	579 251	69.0%	839 933	20.0%	-	-	-	-
Households	253 110	8.6%	83 415	2.8%	61 234	2.1%	2 530 538	86.4%	2 928 297	69.8%	-	-	-	-
Other	117 783	38.3%	25 921	8.4%	4 265	1.4%	159 303	51.8%	307 271	7.3%	-	-	-	-
Total By Customer Group	616 499	14.7%	151 421	3.6%	99 014	2.4%	3 327 441	79.3%	4 194 375	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	190 217	100.0%	8	-	-	-	(2)	-	190 223	57.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	83 759	60.4%	37 957	27.4%	4 951	3.6%	11 910	8.6%	138 576	42.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	273 976	83.3%	37 965	11.5%	4 951	1.5%	11 907	3.6%	328 799	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	3 395 948	882 544	26.0%	882 544	26.0%	853 745	29.2%	3.4%
Exchange Revenue								
Service charges - Electricity	1 182 996	300 826	25.4%	300 826	25.4%	187 535	23.6%	60.4%
Service charges - Water	516 886	99 410	19.2%	99 410	19.2%	11 112	3.8%	794.6%
Service charges - Waste Water Management	167 902	35 548	21.2%	35 548	21.2%	38 467	23.8%	(7.6%)
Service charges - Waste Management	152 295	25 808	16.9%	25 808	16.9%	36 793	25.3%	(29.9%)
Sale of Goods and Rendering of Services	6 722	1 930	28.7%	1 930	28.7%	1 677	41.7%	15.1%
Agency services	30 634	6 689	21.8%	6 689	21.8%	6 212	22.6%	7.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	135 758	39 994	29.5%	39 994	29.5%	32 962	33.8%	21.3%
Interest earned from Current and Non Current Assets	16 500	1 674	10.1%	1 674	10.1%	5 539	33.6%	(69.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 230	1 243	23.8%	1 243	23.8%	1 142	22.0%	8.8%
Licence and permits	269	59	22.0%	59	22.0%	11	3.3%	429.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	15 523	7 219	46.5%	7 219	46.5%	719	4.5%	903.3%
Non-Exchange Revenue								
Property rates	586 920	138 017	23.5%	138 017	23.5%	155 177	37.2%	(11.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 800	6 752	27.2%	6 752	27.2%	3 958	17.6%	70.6%
Licences or permits	-	-	-	-	-	12	147.8%	(100.0%)
Transfer and subsidies - Operational	553 513	217 376	39.3%	217 376	39.3%	205 460	39.9%	5.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	166 968	40.2%	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	3 363 801	871 582	25.9%	871 582	25.9%	898 285	30.7%	(3.0%)
Employee related costs	664 351	174 642	26.3%	174 642	26.3%	203 818	33.7%	(14.3%)
Remuneration of councillors	37 653	11 088	29.4%	11 088	29.4%	8 914	27.9%	24.4%
Bulk purchases - electricity	1 207 148	420 435	34.8%	420 435	34.8%	384 092	37.8%	9.5%
Inventory consumed	449 768	75 806	16.9%	75 806	16.9%	105 336	32.5%	(28.0%)
Debt impairment	276 000	-	-	-	-	30 333	16.6%	(100.0%)
Depreciation and amortisation	168 415	33 700	20.0%	33 700	20.0%	42 242	23.8%	(20.2%)
Interest	86 641	49 359	57.0%	49 359	57.0%	16 215	29.4%	204.4%
Contracted services	294 532	44 275	15.0%	44 275	15.0%	32 219	13.6%	37.4%
Transfers and subsidies	3 831	-	-	-	-	162	4.2%	(100.0%)
Irrecoverable debts written off	-	14 837	-	14 837	-	10 105	49.7%	46.8%
Operational costs	175 462	47 440	27.0%	47 440	27.0%	64 847	23.8%	(26.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	32 147	10 962	-	10 962	-	(44 540)	-	-
Transfers and subsidies - capital (monetary allocations)	214 294	38 318	17.9%	38 318	17.9%	51 433	21.2%	(25.5%)
Transfers and subsidies - capital (in-kind)	112 141	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	358 582	49 280		49 280		6 893		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	358 582	49 280		49 280		6 893		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	358 582	49 280		49 280		6 893		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	358 582	49 280		49 280		6 893		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		291 422	54 021	18.5%	54 021	18.5%	48 798	20.2%	10.7%	
National Government		186 343	50 794	27.3%	50 794	27.3%	48 007	22.8%	5.8%	
Provincial Government		97 688	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		284 030	50 794	17.9%	50 794	17.9%	48 007	20.4%	5.8%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		7 391	3 228	43.7%	3 228	43.7%	791	13.0%	308.0%	
Capital Expenditure Functional		291 422	54 021	18.5%	54 021	18.5%	48 798	20.2%	10.7%	
Municipal governance and administration		5 913	3 488	59.0%	3 488	59.0%	957	17.8%	264.4%	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		5 913	3 488	59.0%	3 488	59.0%	957	17.8%	264.4%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		10 696	357	3.3%	357	3.3%	-	-	(100.0%)	
Community and Social Services		261	-	-	-	-	-	-	-	
Sport And Recreation		10 435	357	3.4%	357	3.4%	-	-	(100.0%)	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		38 783	5 769	14.9%	5 769	14.9%	15 669	25.7%	(63.2%)	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		38 783	5 769	14.9%	5 769	14.9%	15 669	25.7%	(63.2%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		236 030	44 407	18.8%	44 407	18.8%	32 172	19.3%	38.0%	
Energy sources		36 078	14 055	39.0%	14 055	39.0%	18 261	41.1%	(23.0%)	
Water Management		19 698	1 528	7.8%	1 528	7.8%	-	-	(100.0%)	
Waste Water Management		159 385	28 824	18.1%	28 824	18.1%	12 825	11.6%	124.7%	
Waste Management		20 870	-	-	-	-	1 086	31.2%	(100.0%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		3 340 501	900 496	27.0%	900 496	27.0%	784 777	27.5%	
Property rates		528 228	94 274	17.8%	94 274	17.8%	74 026	21.1%	
Service charges		1 902 222	393 476	20.7%	393 476	20.7%	345 273	22.2%	

Other revenue	99 678	48 612	48.8%	48 612	48.8%	54 153	33.6%	(10.2%)
Transfers and Subsidies - Operational	553 513	242 739	43.9%	242 739	43.9%	228 325	44.4%	6.3%
Transfers and Subsidies - Capital	256 859	121 396	47.3%	121 396	47.3%	82 954	30.7%	46.3%
Interest	-	-	-	-	-	45	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2 956 464)	(686 998)	23.2%	(686 998)	23.2%	(267 468)	10.8%	156.9%
Suppliers and employees	(2 956 464)	(686 998)	23.2%	(686 998)	23.2%	(267 468)	10.8%	156.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	384 037	213 498	55.6%	213 498	55.6%	517 309	139.8%	(58.7%)
Cash Flow from Investing Activities								
Receipts	-	(176)	-	(176)	-	(202)	-	(12.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(176)	-	(176)	-	(202)	-	(12.5%)
Payments	(291 422)	(61 628)	21.1%	(61 628)	21.1%	(77 680)	32.2%	(20.7%)
Capital assets	(291 422)	(61 628)	21.1%	(61 628)	21.1%	(77 680)	32.2%	(20.7%)
Net Cash from(used) Investing Activities	(291 422)	(61 804)	21.2%	(61 804)	21.2%	(77 882)	32.3%	(20.6%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	92 615	151 694	163.8%	151 694	163.8%	439 427	341.9%	(65.5%)
Cash/cash equivalents at the year begin:	193 798	83 495	43.1%	83 495	43.1%	177 495	187.2%	(53.0%)
Cash/cash equivalents at the year end:	286 413	235 189	82.1%	235 189	82.1%	616 922	276.2%	(61.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 050	6.4%	21 913	3.9%	22 651	4.0%	484 034	85.7%	564 649	23.3%	13 630	2.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	94 138	29.3%	26 423	8.2%	16 757	5.2%	183 567	57.2%	320 885	13.2%	51 582	16.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	52 448	12.1%	24 745	5.7%	27 951	6.4%	329 303	75.8%	434 447	17.9%	234	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	10 009	3.6%	7 431	2.7%	18 251	6.6%	241 910	87.1%	277 601	11.5%	6 202	2.2%	-	-
Receivables from Exchange Transactions - Waste Management	9 820	3.8%	7 046	2.7%	15 608	6.0%	229 254	87.6%	261 728	10.8%	5 598	2.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	757	1.5%	1 334	2.7%	47 026	95.7%	49 117	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	14 351	3.2%	13 252	2.9%	12 550	2.8%	409 458	91.1%	449 612	18.6%	13	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 163	3.3%	182	.3%	244	.4%	62 695	96.0%	65 284	2.7%	(1 400)	(2.1%)	-	-
Total By Income Source	218 980	9.0%	101 747	4.2%	115 348	4.8%	1 987 248	82.0%	2 423 323	100.0%	75 859	3.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 829	13.4%	5 659	8.6%	5 902	9.0%	45 448	69.0%	65 838	2.7%	1 728	2.6%	-	-
Commercial	134 444	23.0%	43 192	7.4%	28 486	4.9%	377 777	64.7%	583 899	24.1%	54 017	9.3%	-	-
Households	75 706	4.3%	52 896	3.0%	80 960	4.6%	1 564 023	88.2%	1 773 585	73.2%	20 115	1.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	218 980	9.0%	101 747	4.2%	115 348	4.8%	1 987 248	82.0%	2 423 323	100.0%	75 859	3.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	120 663	8.4%	88 168	6.1%	133 812	9.3%	1 092 429	76.1%	1 435 073	51.7%
Bulk Water	38 541	8.5%	22 219	4.9%	28 896	6.4%	362 446	80.2%	452 102	16.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 766	5.6%	50 445	5.7%	8 741	1.0%	779 486	87.7%	888 437	32.0%
Auditor-General	2 153	100.0%	-	-	-	-	-	-	2 153	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	211 123	7.6%	160 832	5.8%	171 449	6.2%	2 234 362	80.4%	2 777 765	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	446 081	151 378	33.9%	151 378	33.9%	149 605	36.0%	1.2%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	198	53	26.7%	53	26.7%	47	20.4%	11.6%
Agency services	91 161	15 002	16.5%	15 002	16.5%	15 068	20.2%	(.4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 392	1 603	29.7%	1 603	29.7%	1 422	36.3%	12.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	734	45	6.2%	45	6.2%	58	9.6%	(22.0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	5 494	128	2.3%	128	2.3%	197	4.0%	(34.9%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	1 500	80	5.3%	80	5.3%	22	1.5%	263.6%
Transfer and subsidies - Operational	341 603	134 466	39.4%	134 466	39.4%	132 791	40.2%	1.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	1	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	445 108	104 635	23.5%	104 635	23.5%	99 199	22.7%	5.5%
Employee related costs	339 137	82 708	24.4%	82 708	24.4%	76 687	23.9%	7.9%
Remuneration of councillors	16 078	3 649	22.7%	3 649	22.7%	3 546	24.0%	2.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	3 735	634	17.0%	634	17.0%	959	25.3%	(33.9%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 782	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	41 772	4 987	11.9%	4 987	11.9%	3 664	8.8%	36.1%
Transfers and subsidies	4 562	507	11.1%	507	11.1%	2 970	22.6%	(82.9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	35 041	12 150	34.7%	12 150	34.7%	11 373	32.2%	6.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	974	46 743	-	46 743	-	50 406	-	-
Transfers and subsidies - capital (monetary allocations)	5 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 974	46 743		46 743		50 406		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	5 974	46 743		46 743		50 406		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 974	46 743		46 743		50 406		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 974	46 743		46 743		50 406		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	
R thousands								
Capital Revenue and Expenditure								
Source of Finance		8 026	383	4.8%	383	4.8%	269	4.0%
National Government		5 000	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-
Transfers recognised - capital		5 000	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-
Internally generated funds		3 026	383	12.7%	383	12.7%	269	15.8%
Capital Expenditure Functional		8 146	383	4.7%	383	4.7%	269	3.9%
Municipal governance and administration		8 146	383	4.7%	383	4.7%	269	3.9%
Executive and Council		-	-	-	-	-	-	-
Finance and administration		8 146	383	4.7%	383	4.7%	269	3.9%
Internal audit		-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		799 133	246 609	30.9%	246 609	30.9%	254 582	32.8%	(3.1%)
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-

Other revenue	448 939	105 171	23.4%	105 171	23.4%	110 879	25.4%	(5.1%)
Transfers and Subsidies - Operational	339 802	137 835	40.6%	137 835	40.6%	140 581	42.6%	(2.0%)
Transfers and Subsidies - Capital	5 000	2 000	40.0%	2 000	40.0%	1 700	34.0%	17.6%
Interest	5 392	1 603	29.7%	1 603	29.7%	1 422	36.3%	12.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(781 621)	(185 891)	23.8%	(185 891)	23.8%	(219 516)	28.3%	(15.3%)
Suppliers and employees	(781 621)	(185 891)	23.8%	(185 891)	23.8%	(219 516)	28.3%	(15.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	17 511	60 718	346.7%	60 718	346.7%	35 066	(2 842.8%)	73.2%
Cash Flow from Investing Activities								
Receipts	-	1	-	1	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	1	-	1	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(9 230)	(383)	4.1%	(383)	4.1%	(269)	4.0%	42.5%
Capital assets	(9 230)	(383)	4.1%	(383)	4.1%	(269)	4.0%	42.5%
Net Cash from(used) Investing Activities	(9 230)	(382)	4.1%	(382)	4.1%	(269)	4.0%	42.2%
Cash Flow from Financing Activities								
Receipts	-	2	-	2	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2	-	2	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	2	-	2	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	8 282	60 338	728.6%	60 338	728.6%	34 797	(441.9%)	73.4%
Cash/cash equivalents at the year begin:	61 016	59 172	97.0%	59 172	97.0%	30 841	112.4%	91.9%
Cash/cash equivalents at the year end:	69 297	119 509	172.5%	119 509	172.5%	64 027	327.4%	86.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	441	31.6%	954	68.4%	1 395	100.0%	-	-	2 862	205.1%
Total By Income Source	-	-	-	-	441	31.6%	954	68.4%	1 395	100.0%	-	-	2 862	205.1%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	441	31.6%	954	68.4%	1 395	100.0%	-	-	2 862	205.1%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	441	31.6%	954	68.4%	1 395	100.0%	-	-	2 862	205.1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	734	100.0%	-	-	-	-	-	-	734	8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 895	34.3%	23 541	26.1%	-	-	35 763	39.6%	90 198	99.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 629	34.8%	23 541	25.9%	-	-	35 763	39.3%	90 932	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	345 054	109 241	31.7%	109 241	31.7%	131 446	33.6%	(16.9%)
Exchange Revenue								
Service charges - Electricity	-	130	-	130	-	136	16.2%	(4.6%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10 554	611	5.8%	611	5.8%	580	5.3%	5.2%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	80	-	80	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	7 154	805	11.3%	805	11.3%	1 517	22.4%	(46.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 318	796	24.0%	796	24.0%	565	17.4%	40.9%
Licence and permits	702	13	1.9%	13	1.9%	9	1.2%	50.0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	43 587	26	.1%	26	.1%	32	.1%	(17.3%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	278 376	106 780	38.4%	106 780	38.4%	128 607	38.8%	(17.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	883	-	-	-	-	-	-	-
Other Gains	481	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	329 469	78 875	23.9%	78 875	23.9%	90 240	23.2%	(12.6%)
Employee related costs	227 985	59 843	26.2%	59 843	26.2%	54 405	22.8%	10.0%
Remuneration of councillors	14 159	5 684	40.1%	5 684	40.1%	3 188	21.5%	78.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	439	164	37.5%	164	37.5%	140	34.1%	17.4%
Debt impairment	(11 681)	-	-	-	-	-	-	-
Depreciation and amortisation	6 305	940	14.9%	940	14.9%	0	-	46 984 850.0%
Interest	10 578	185	1.8%	185	1.8%	187	1.6%	(.9%)
Contracted services	36 306	1 575	4.3%	1 575	4.3%	18 134	24.8%	(91.3%)
Transfers and subsidies	11 138	-	-	-	-	6 978	54.5%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	34 242	10 483	30.6%	10 483	30.6%	7 208	21.4%	45.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 585	30 366	-	30 366	-	41 206	-	-
Transfers and subsidies - capital (monetary allocations)	2 750	-	-	-	-	54	1.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 335	30 366		30 366		41 260		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 335	30 366		30 366		41 260		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 335	30 366		30 366		41 260		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 335	30 366		30 366		41 260		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		3 729	298	8.0%	298	8.0%	114	2.4%	161.4%	
National Government		-	-	-	-	-	47	60.2%	(100.0%)	
Provincial Government		2 750	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		2 750	-	-	-	-	47	1.3%	(100.0%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		979	298	30.4%	298	30.4%	67	6.6%	344.8%	
Capital Expenditure Functional		3 729	298	8.0%	298	8.0%	114	2.4%	161.4%	
Municipal governance and administration		979	298	30.4%	298	30.4%	114	10.4%	161.4%	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		979	298	30.4%	298	30.4%	114	10.4%	161.4%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		2 750	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		2 750	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		-	-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		333 522	173 381	52.0%	173 381	52.0%	349 026	100.0%	(50.3%)
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-

Other revenue	45 271	3 210	7.1%	3 210	7.1%	1 201	4.7%	167.3%
Transfers and Subsidies - Operational	278 915	106 370	38.1%	106 370	38.1%	318 182	98.3%	(66.6%)
Transfers and Subsidies - Capital	3 000	63 000	2 100.0%	63 000	2 100.0%	29 121	-	116.3%
Interest	6 336	802	12.7%	802	12.7%	523	-	53.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(340 143)	(86 617)	25.5%	(86 617)	25.5%	(76 534)	20.9%	13.2%
Suppliers and employees	(327 993)	(86 617)	26.4%	(86 617)	26.4%	(76 532)	21.8%	13.2%
Finance charges	-	-	-	-	-	(2)	.1%	(100.0%)
Transfers and grants	(12 150)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(6 620)	86 764	(1 310.6%)	86 764	(1 310.6%)	272 492	(1 582.2%)	(68.2%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(4 151)	(3 645)	87.8%	(3 645)	87.8%	(1 643)	34.9%	121.9%
Capital assets	(4 151)	(3 645)	87.8%	(3 645)	87.8%	(1 643)	34.9%	121.9%
Net Cash from/(used) Investing Activities	(4 151)	(3 645)	87.8%	(3 645)	87.8%	(1 643)	34.9%	121.9%
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	(10 772)	83 119	(771.6%)	83 119	(771.6%)	270 849	(1 235.5%)	(69.3%)
Cash/cash equivalents at the year begin:	10 490	3 789	36.1%	3 789	36.1%	9 602	51.8%	(60.5%)
Cash/cash equivalents at the year end:	(282)	87 950	(31 211.0%)	87 950	(31 211.0%)	280 464	(8 256.5%)	(68.6%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 470	33.3%	1 135	8.5%	611	4.6%	7 190	53.6%	13 406	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 470	33.3%	1 135	8.5%	611	4.6%	7 190	53.6%	13 406	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 140 642	311 666	27.3%	311 666	27.3%	243 984	32.3%	27.7%
Exchange Revenue								
Service charges - Electricity	441 298	91 589	20.8%	91 589	20.8%	71 528	29.2%	28.0%
Service charges - Water	59 112	12 735	21.5%	12 735	21.5%	18 226	35.9%	(30.1%)
Service charges - Waste Water Management	28 744	15 288	53.2%	15 288	53.2%	8 526	29.2%	79.3%
Service charges - Waste Management	38 869	6 218	16.0%	6 218	16.0%	9 724	33.8%	(36.1%)
Sale of Goods and Rendering of Services	38 198	1 072	2.8%	1 072	2.8%	596	27.6%	79.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	32 913	7 339	22.3%	7 339	22.3%	4 802	-	52.8%
Interest earned from Current and Non Current Assets	3 795	616	16.2%	616	16.2%	388	19.4%	58.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	919	205	22.3%	205	22.3%	216	141.6%	(5.2%)
Licence and permits	7 204	1 562	21.7%	1 562	21.7%	829	23.4%	88.5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	107	-	107	-	171	-	(37.6%)
Non-Exchange Revenue								
Property rates	167 999	39 761	23.7%	39 761	23.7%	34 424	21.9%	15.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 426	1 435	4.7%	1 435	4.7%	1 778	32.3%	(19.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 418	114 730	49.6%	114 730	49.6%	92 775	40.7%	23.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	59 747	19 009	31.8%	19 009	31.8%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 166 198	268 971	23.1%	268 971	23.1%	235 069	26.8%	14.4%
Employee related costs	246 861	55 082	22.3%	55 082	22.3%	55 289	26.0%	(.4%)
Remuneration of councillors	20 652	4 755	23.0%	4 755	23.0%	4 334	22.3%	9.7%
Bulk purchases - electricity	305 562	74 884	24.5%	74 884	24.5%	78 293	27.2%	(4.4%)
Inventory consumed	77 523	26 546	34.2%	26 546	34.2%	13 558	36.3%	95.8%
Debt impairment	105 016	-	-	-	-	-	-	-
Depreciation and amortisation	146 948	37 567	25.6%	37 567	25.6%	34 912	25.6%	7.6%
Interest	-	5 791	-	5 791	-	3 237	-	78.9%
Contracted services	170 977	47 420	27.7%	47 420	27.7%	25 568	29.5%	85.5%
Transfers and subsidies	-	-	-	-	-	74	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	92 658	16 927	18.3%	16 927	18.3%	19 804	31.6%	(14.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 556)	42 694	-	42 694	-	8 915	-	-
Transfers and subsidies - capital (monetary allocations)	70 392	10 120	14.4%	10 120	14.4%	19 308	40.6%	(47.6%)
Transfers and subsidies - capital (in-kind)	-	0	-	0	-	23	-	(93.3%)
Surplus/(Deficit) after capital transfers and contributions	44 836	52 814	-	52 814	-	28 245	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 836	52 814	-	52 814	-	28 245	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 836	52 814	-	52 814	-	28 245	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 836	52 814	-	52 814	-	28 245	-	-

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance		78 002	9 636	12.4%	9 636	12.4%	16 416	30.4%	(41.3%)	
National Government		61 210	8 730	14.3%	8 730	14.3%	15 909	34.2%	(45.1%)	
Provincial Government		-	-	-	-	-	386	38.6%	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		61 210	8 730	14.3%	8 730	14.3%	16 295	34.3%	(46.4%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		16 792	906	5.4%	906	5.4%	120	1.9%	652.7%	
Capital Expenditure Functional		78 002	9 636	12.4%	9 636	12.4%	17 408	32.2%	(44.6%)	
Municipal governance and administration		4 713	77	1.6%	77	1.6%	120	11.2%	(36.4%)	
Executive and Council		1 330	-	-	-	-	-	-	-	
Finance and administration		3 363	77	2.3%	77	2.3%	98	9.1%	(21.8%)	
Internal audit		-	-	-	-	-	23	-	(100.0%)	
Community and Public Safety		12 132	5 977	49.3%	5 977	49.3%	6 729	30.4%	(11.2%)	
Community and Social Services		12 132	5 148	42.4%	5 148	42.4%	6 622	33.9%	(22.3%)	
Sport And Recreation		-	829	-	829	-	107	4.1%	677.2%	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		26 617	2 989	11.2%	2 989	11.2%	9 706	43.5%	(69.2%)	
Planning and Development		-	-	-	-	-	386	38.6%	(100.0%)	
Road Transport		26 617	2 989	11.2%	2 989	11.2%	9 320	43.7%	(67.9%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		34 540	593	1.7%	593	1.7%	853	10.0%	(30.5%)	
Energy sources		28 478	593	2.1%	593	2.1%	853	13.1%	(30.5%)	
Water Management		2 512	-	-	-	-	-	-	-	
Waste Water Management		3 550	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 115 087	298 371	26.8%	298 371	26.8%	246 075	31.3%	21.3%
Property rates		143 920	25 878	18.0%	25 878	18.0%	20 371	12.8%	27.0%
Service charges		572 599	117 160	20.5%	117 160	20.5%	97 378	29.7%	20.3%

Other revenue	57 691	6 688	11.6%	6 688	11.6%	7 585	35.5%	(11.8%)
Transfers and Subsidies - Operational	266 691	94 441	35.4%	94 441	35.4%	96 163	42.2%	(1.8%)
Transfers and Subsidies - Capital	70 392	54 023	76.7%	54 023	76.7%	24 578	51.7%	119.8%
Interest	3 795	180	4.8%	180	4.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(944 444)	(259 260)	27.5%	(259 260)	27.5%	(149 860)	24.4%	73.0%
Suppliers and employees	(944 444)	(259 260)	27.5%	(259 260)	27.5%	(149 860)	24.4%	73.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 642	39 111	22.9%	39 111	22.9%	96 216	56.1%	(59.4%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(78 002)	(16 056)	20.6%	(16 056)	20.6%	(21 540)	39.9%	(25.5%)
Capital assets	(78 002)	(16 056)	20.6%	(16 056)	20.6%	(21 540)	39.9%	(25.5%)
Net Cash from/(used) Investing Activities	(78 002)	(16 056)	20.6%	(16 056)	20.6%	(21 540)	39.9%	(25.5%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	92 640	23 055	24.9%	23 055	24.9%	74 676	63.6%	(69.1%)
Cash/cash equivalents at the year begin:	18 177	26 791	147.4%	26 791	147.4%	18 177	90.4%	47.4%
Cash/cash equivalents at the year end:	110 817	49 856	45.0%	49 856	45.0%	92 852	67.5%	(46.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 448	8.1%	6 230	6.8%	3 584	3.9%	74 303	81.1%	91 564	15.5%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 559	29.5%	13 005	13.0%	4 828	4.8%	52 969	52.8%	100 361	17.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 592	7.8%	7 240	4.9%	5 564	3.8%	123 539	83.5%	147 936	25.1%	2	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 845	8.9%	5 127	6.6%	2 752	3.6%	62 390	80.9%	77 114	13.1%	10	-	-	-
Receivables from Exchange Transactions - Waste Management	4 217	6.6%	2 897	4.6%	2 174	3.4%	54 209	85.4%	63 496	10.8%	9	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 500	2.7%	2 436	2.6%	2 443	2.6%	86 544	92.1%	93 923	15.9%	2	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	274	1.7%	246	1.5%	292	1.8%	15 199	94.9%	16 011	2.7%	412	2.6%	-	-
Total By Income Source	62 435	10.6%	37 181	6.3%	21 635	3.7%	469 153	79.5%	590 404	100.0%	445	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 906	10.3%	10 422	7.7%	6 037	4.5%	104 989	77.6%	135 354	22.9%	-	-	-	-
Commercial	26 175	27.4%	12 220	12.8%	3 828	4.0%	53 360	55.8%	95 583	16.2%	365	.4%	-	-
Households	22 354	6.2%	14 539	4.0%	11 771	3.3%	310 804	86.5%	359 467	60.9%	80	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	62 435	10.6%	37 181	6.3%	21 635	3.7%	469 153	79.5%	590 404	100.0%	445	.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	39 724	16.2%	46 957	19.1%	-	-	158 889	64.7%	245 570	91.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 381	43.4%	6 140	26.4%	3 231	15.0%	2 849	13.2%	21 601	8.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49 105	18.4%	53 097	19.9%	3 231	1.2%	161 738	60.5%	267 171	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 575 166	469 855	29.8%	469 855	29.8%	447 138	30.4%	5.1%
Exchange Revenue								
Service charges - Electricity	663 623	162 530	24.5%	162 530	24.5%	148 907	24.9%	9.1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 901	11 803	28.9%	11 803	28.9%	11 364	28.7%	3.9%
Sale of Goods and Rendering of Services	2 599	426	16.4%	426	16.4%	315	2.0%	35.3%
Agency services	3 141	359	11.4%	359	11.4%	619	15.7%	(42.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 100	3 194	15.1%	3 194	15.1%	4 019	31.0%	(20.5%)
Interest earned from Current and Non Current Assets	47 439	10 037	21.2%	10 037	21.2%	10 504	26.3%	(4.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 342	1 317	39.4%	1 317	39.4%	771	24.8%	70.8%
Licence and permits	4 477	934	20.9%	934	20.9%	901	23.1%	3.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 931	(98)	(2.5%)	(98)	(2.5%)	1 137	30.2%	(108.6%)
Non-Exchange Revenue								
Property rates	337 903	116 615	34.5%	116 615	34.5%	109 033	33.5%	7.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 898	3 448	17.3%	3 448	17.3%	7 953	12.9%	(56.6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	360 937	144 313	40.0%	144 313	40.0%	141 875	40.8%	1.7%
Interest	54 648	13 990	25.6%	13 990	25.6%	8 734	60.2%	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 511	988	28.1%	988	28.1%	1 005	27.6%	(1.7%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	7 714	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 575 166	311 294	19.8%	311 294	19.8%	289 557	19.7%	7.5%
Employee related costs	490 736	107 388	21.9%	107 388	21.9%	96 852	21.8%	10.9%
Remuneration of councillors	33 445	7 344	22.0%	7 344	22.0%	7 066	20.4%	3.9%
Bulk purchases - electricity	537 142	119 192	22.2%	119 192	22.2%	120 597	24.6%	(1.2%)
Inventory consumed	38 093	9 756	25.6%	9 756	25.6%	7 422	19.9%	31.4%
Debt impairment	90 841	-	-	-	-	-	-	-
Depreciation and amortisation	105 263	20 551	19.5%	20 551	19.5%	20 998	21.4%	(2.1%)
Interest	20 798	23	.1%	23	.1%	59	4%	(60.6%)
Contracted services	79 543	14 102	17.7%	14 102	17.7%	12 047	15.2%	17.1%
Transfers and subsidies	3 839	21	.6%	21	.6%	19	4%	10.3%
Irrecoverable debts written off	21 005	-	-	-	-	-	-	-
Operational costs	146 543	32 916	22.5%	32 916	22.5%	24 495	17.8%	34.4%
Losses on disposal of Assets	6 322	-	-	-	-	-	-	-
Other Losses	1 597	-	-	-	-	-	-	-
Surplus/(Deficit)	0	158 560	-	158 560	-	157 581	-	-
Transfers and subsidies - capital (monetary allocations)	112 434	56 029	49.8%	56 029	49.8%	23 317	25.2%	140.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 434	214 589		214 589		180 897		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 434	214 589		214 589		180 897		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 434	214 589		214 589		180 897		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 434	214 589		214 589		180 897		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	151 578	62 562	41.3%	62 562	41.3%	26 141	19.2%	139.3%
National Government	79 304	48 796	61.5%	48 796	61.5%	20 404	29.0%	139.1%
Provincial Government	18 465	15	.1%	15	.1%	20	.2%	(26.1%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	97 769	48 810	49.9%	48 810	49.9%	20 424	25.4%	139.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	53 809	13 751	25.6%	13 751	25.6%	5 717	10.2%	140.5%
Capital Expenditure Functional	151 578	62 562	41.3%	62 562	41.3%	26 141	19.2%	139.3%
Municipal governance and administration	23 787	5 208	21.9%	5 208	21.9%	4 085	11.8%	27.5%
Executive and Council	900	23	2.5%	23	2.5%	8	6.4%	181.9%
Finance and administration	22 887	5 185	22.7%	5 185	22.7%	4 077	11.8%	27.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	35 333	6 719	19.0%	6 719	19.0%	1 330	5.3%	405.0%
Community and Social Services	3 287	-	-	-	-	444	14.3%	(100.0%)
Sport And Recreation	30 086	6 695	22.3%	6 695	22.3%	798	3.7%	739.1%
Public Safety	1 700	9	.5%	9	.5%	68	54.4%	(86.8%)
Housing	261	15	5.7%	15	5.7%	20	7.7%	(26.1%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 240	24 866	48.5%	24 866	48.5%	11 070	23.4%	124.6%
Planning and Development	4 313	17	.4%	17	.4%	30	6.8%	(43.3%)
Road Transport	46 927	24 849	53.0%	24 849	53.0%	11 039	23.6%	125.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	41 161	25 769	62.6%	25 769	62.6%	9 657	32.6%	166.9%
Energy sources	40 161	24 510	61.0%	24 510	61.0%	8 676	33.4%	182.5%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	1 259	-	1 259	-	981	37.6%	28.4%
Waste Management	1 000	-	-	-	-	-	-	-
Other	57	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	1 710 474	582 224	34.0%	582 224	34.0%	515 781	31.9%	12.9%
Property rates	216 258	69 119	32.0%	69 119	32.0%	36 979	17.7%	86.9%
Service charges	763 095	242 307	31.8%	242 307	31.8%	197 567	28.0%	22.6%

Other revenue	69 292	29 619	42.7%	29 619	42.7%	72 568	58.7%	(59 21%)
Transfers and Subsidies - Operational	457 283	177 492	38.8%	177 492	38.8%	166 222	37.5%	6.8%
Transfers and Subsidies - Capital	112 434	53 223	47.3%	53 223	47.3%	36 836	39.9%	44.5%
Interest	92 112	10 464	11.4%	10 464	11.4%	5 609	12.2%	86.6%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 528 099)	(254 498)	16.7%	(254 498)	16.7%	(257 850)	18.1%	(1.3%)
Suppliers and employees	(1 524 115)	(254 469)	16.7%	(254 469)	16.7%	(257 850)	18.1%	(1.3%)
Finance charges	(146)	(29)	19.6%	(29)	19.6%	-	-	(100.0%)
Transfers and grants	(3 839)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	182 375	327 726	179.7%	327 726	179.7%	257 931	134.1%	27.1%
Cash Flow from Investing Activities								
Receipts	-	1 443	-	1 443	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	1 443	-	1 443	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(166 199)	(89 359)	53.8%	(89 359)	53.8%	(38 435)	25.6%	132.5%
Capital assets	(166 199)	(89 359)	53.8%	(89 359)	53.8%	(38 435)	25.6%	132.5%
Net Cash from/(used) Investing Activities	(166 199)	(87 916)	52.9%	(87 916)	52.9%	(38 435)	25.6%	128.7%
Cash Flow from Financing Activities								
Receipts	-	16 779	-	16 779	-	(40)	-	(42 321.1%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	16 779	-	16 779	-	(40)	-	(42 321.1%)
Payments	(767)	(151)	19.7%	(151)	19.7%	-	-	(100.0%)
Repayment of borrowing	(767)	(151)	19.7%	(151)	19.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(767)	16 629	(2 168.6%)	16 629	(2 168.6%)	(40)	3.3%	(41 941.7%)
Net Increase/(Decrease) in cash held	15 410	256 439	1 664.1%	256 439	1 664.1%	219 457	536.3%	16.9%
Cash/cash equivalents at the year begin:	680 348	617 604	90.8%	617 604	90.8%	560 771	145.0%	10.1%
Cash/cash equivalents at the year end:	695 758	874 042	125.6%	874 042	125.6%	779 701	182.3%	12.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 118	27.6%	14 953	11.1%	7 189	5.3%	75 132	55.9%	134 393	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 690	4.0%	19 272	3.1%	15 694	2.5%	559 607	90.4%	619 263	52.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 314	4.2%	2 813	3.6%	2 489	3.2%	70 345	89.1%	78 961	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 087	2.1%	6 736	2.3%	5 679	1.9%	274 280	93.7%	292 782	24.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	861	1.7%	2 088	4.2%	1 292	2.6%	45 227	91.4%	49 468	4.2%	-	-	-	-
Total By Income Source	72 069	6.1%	45 863	3.9%	32 344	2.8%	1 024 591	87.2%	1 174 867	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 865	5.6%	17 903	5.3%	13 725	4.0%	289 167	85.1%	339 660	28.9%	-	-	-	-
Commercial	35 538	10.8%	13 386	4.1%	8 924	2.7%	270 351	82.4%	328 201	27.9%	-	-	-	-
Households	17 666	3.5%	14 573	2.9%	9 694	1.9%	465 073	91.7%	507 006	43.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	72 069	6.1%	45 863	3.9%	32 344	2.8%	1 024 591	87.2%	1 174 867	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 554	82.4%	5	-	-	-	1 610	17.6%	9 169	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 554	82.4%	5	-	-	-	1 610	17.6%	9 169	100.0%

Contact Details

Municipal Manager	Ms Sibusisewe Sxolile Ngiba	036 637 2231
Chief Financial Officer	Mr Riaz Ahmed Jhetani	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	326 855	109 196	33.4%	109 196	33.4%	102 196	31.0%	6.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	28 505	5 193	18.2%	5 193	18.2%	4 073	11.6%	27.5%
Service charges - Waste Water Management	8 900	2 185	24.5%	2 185	24.5%	670	6.8%	226.1%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	422	2	.5%	2	.5%	15	3.8%	(87.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 377	1 687	6.9%	1 687	6.9%	2 606	11.1%	(35.2%)
Interest earned from Current and Non Current Assets	8 100	1 341	16.6%	1 341	16.6%	2 104	28.0%	(36.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 000	6	.2%	6	.2%	6	10.7%	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 142	595	52.1%	595	52.1%	87	8%	579.8%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	13	-	13	-	-	-	(100.0%)
Transfer and subsidies - Operational	252 410	98 174	38.9%	98 174	38.9%	92 635	38.2%	6.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	304 149	70 328	23.1%	70 328	23.1%	69 482	27.1%	1.2%
Employee related costs	135 832	39 337	29.0%	39 337	29.0%	35 458	27.9%	10.9%
Remuneration of councillors	9 657	2 098	21.7%	2 098	21.7%	2 048	17.4%	2.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	20 000	2 117	10.6%	2 117	10.6%	6 198	41.3%	(65.8%)
Debt impairment	8 678	-	-	-	-	(8 098)	(93.3%)	(100.0%)
Depreciation and amortisation	18 726	5 479	29.3%	5 479	29.3%	4 895	26.3%	11.9%
Interest	-	1 205	-	1 205	-	99	101.9%	1 114.6%
Contracted services	63 679	12 575	19.7%	12 575	19.7%	21 802	55.1%	(42.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	546	-	546	-	83	-	560.6%
Operational costs	47 578	6 972	14.7%	6 972	14.7%	6 997	19.6%	(.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 706	38 868	-	38 868	-	32 715	-	-
Transfers and subsidies - capital (monetary allocations)	145 873	24 696	16.9%	24 696	16.9%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	168 579	63 564		63 564		32 715		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	168 579	63 564		63 564		32 715		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	168 579	63 564		63 564		32 715		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	168 579	63 564		63 564		32 715		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		126 846	39 213	30.9%	39 213	30.9%	29 256	25.8%	34.0%
National Government		126 846	39 213	30.9%	39 213	30.9%	29 256	26.0%	34.0%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		126 846	39 213	30.9%	39 213	30.9%	29 256	26.0%	34.0%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-
Capital Expenditure Functional		126 846	39 213	30.9%	39 213	30.9%	29 256	25.8%	34.0%
Municipal governance and administration		-	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	1 060	143.4%	(100.0%)
Community and Social Services		-	-	-	-	-	1 060	143.4%	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		3 070	1 950	63.5%	1 950	63.5%	9 048	130.1%	(78.4%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		3 070	1 950	63.5%	1 950	63.5%	9 048	130.1%	(78.4%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		123 776	37 263	30.1%	37 263	30.1%	19 149	18.1%	94.6%
Energy sources		-	-	-	-	-	-	-	-
Water Management		93 196	33 153	35.6%	33 153	35.6%	15 323	20.3%	116.4%
Waste Water Management		30 580	4 110	13.4%	4 110	13.4%	3 826	12.8%	7.4%
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts									
	467 257	82 999	17.8%	82 999	17.8%	103 690	23.9%	(20.0%)	
Property rates	-	-	-	-	-	-	-	-	
Service charges	31 120	17	.1%	17	.1%	180	.4%	(90.6%)	

Other revenue	29 612	419	1.4%	419	1.4%	109	.8%	284.6%
Transfers and Subsidies - Operational	252 562	60 411	23.9%	60 411	23.9%	62 649	25.8%	(3.6%)
Transfers and Subsidies - Capital	145 873	20 000	13.7%	20 000	13.7%	36 000	27.8%	(44.4%)
Interest	8 100	2 151	26.6%	2 151	26.6%	4 752	63.3%	(54.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(290 598)	(40 266)	13.9%	(40 266)	13.9%	47 254	(19.6%)	(185.2%)
Suppliers and employees	(290 598)	(40 266)	13.9%	(40 266)	13.9%	47 254	(19.6%)	(185.2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	176 659	42 733	24.2%	42 733	24.2%	150 944	78.3%	(71.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(145 873)	-	-	-	-	-	-	-
Capital assets	(145 873)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(145 873)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	30 786	42 733	138.8%	42 733	138.8%	150 944	241.5%	(71.7%)
Cash/cash equivalents at the year begin:	62 412	16 759	26.9%	16 759	26.9%	-	-	(100.0%)
Cash/cash equivalents at the year end:	93 198	122 450	131.4%	122 450	131.4%	213 051	152.8%	(42.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 807	10.5%	(23)	-	1 706	3.7%	39 464	85.9%	45 955	51.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 533	10.9%	(11)	-	934	4.0%	19 795	85.1%	23 251	26.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 233	6.0%	-	-	538	2.6%	18 780	91.4%	20 552	23.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(81)	28.3%	(18)	6.4%	(8)	2.8%	(180)	62.6%	(287)	(.3%)	-	-	-	-
Total By Income Source	8 491	9.5%	(52)	(.1%)	3 170	3.5%	77 860	87.0%	89 470	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	666	4.9%	2	-	254	1.9%	12 698	93.2%	13 620	15.2%	-	-	-	-
Commercial	1 039	17.5%	(6)	(.1%)	255	4.3%	4 656	78.3%	5 944	6.6%	-	-	-	-
Households	5 270	8.2%	(44)	(.1%)	2 493	3.9%	56 515	88.0%	64 234	71.8%	-	-	-	-
Other	1 517	26.7%	(4)	(.1%)	169	3.0%	3 990	70.4%	5 672	6.3%	-	-	-	-
Total By Customer Group	8 491	9.5%	(52)	(.1%)	3 170	3.5%	77 860	87.0%	89 470	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 587	4.7%	-	-	-	-	72 074	95.3%	75 660	56.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 340	16.1%	115	1.4%	496	6.0%	6 383	76.6%	8 334	6.2%
Auditor-General	-	-	1	1.1%	-	-	85	98.9%	86	.1%
Other	4 763	9.5%	591	1.2%	2 323	4.6%	42 322	84.6%	49 999	37.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 689	7.2%	708	.5%	2 820	2.1%	120 862	90.1%	134 079	100.0%

Contact Details

Municipal Manager	Mrs Adelaide Nomnandi Dlamini	034 329 7287
Chief Financial Officer	Mr Zakhele Ndlovu	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	182 301	65 968	36.2%	65 968	36.2%	64 703	31.8%	2.0%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 154	388	18.0%	388	18.0%	4 025	195.1%	(90.4%)
Sale of Goods and Rendering of Services	374	264	70.6%	264	70.6%	89	7.4%	198.2%
Agency services	200	250	124.9%	250	124.9%	266	177.5%	(6.2%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 500	520	34.7%	520	34.7%	743	56.0%	(30.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23	29	127.6%	29	127.6%	3	13.5%	931.4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	100	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	46 713	12 373	26.5%	12 373	26.5%	645	1.4%	1 817.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	301	290	96.6%	290	96.6%	7	1.2%	4 051.9%
Licences or permits	2 677	165	6.2%	165	6.2%	10	5%	1 477.2%
Transfer and subsidies - Operational	128 259	51 144	39.9%	51 144	39.9%	51 209	40.4%	(.1%)
Interest	-	544	-	544	-	7 705	-	(92.9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	155 685	28 069	18.0%	28 069	18.0%	36 544	21.2%	(23.2%)
Employee related costs	33 625	7 629	22.7%	7 629	22.7%	11 524	37.1%	(33.8%)
Remuneration of councillors	12 707	2 079	16.4%	2 079	16.4%	2 107	16.6%	(1.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	250	27	10.6%	27	10.6%	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 000	3 891	11.1%	3 891	11.1%	4 217	10.3%	(7.7%)
Interest	5 300	354	6.7%	354	6.7%	2 338	31.7%	(84.8%)
Contracted services	39 072	7 810	20.0%	7 810	20.0%	8 373	24.4%	(6.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	130	-	130	-	-	-	(100.0%)
Operational costs	29 731	6 149	20.7%	6 149	20.7%	7 986	17.4%	(23.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 616	37 899	-	37 899	-	28 159	-	-
Transfers and subsidies - capital (monetary allocations)	37 345	6 711	18.0%	6 711	18.0%	3 973	15.9%	68.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 961	44 609		44 609		32 131		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 961	44 609		44 609		32 131		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 961	44 609		44 609		32 131		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 961	44 609		44 609		32 131		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		77 395	3 937	5.1%	3 937	5.1%	2 835	7.9%	38.9%
National Government		13 500	802	5.9%	802	5.9%	-	-	(100.0%)
Provincial Government		11 250	1 158	10.3%	1 158	10.3%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		24 750	1 960	7.9%	1 960	7.9%	-	-	(100.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		52 645	1 978	3.8%	1 978	3.8%	2 835	25.5%	(30.2%)
Capital Expenditure Functional		86 901	7 058	8.1%	7 058	8.1%	2 924	6.7%	141.4%
Municipal governance and administration		4 435	588	13.3%	588	13.3%	78	4.2%	656.0%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		4 435	588	13.3%	588	13.3%	78	4.2%	656.0%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		78 650	6 216	7.9%	6 216	7.9%	2 847	7.5%	118.4%
Planning and Development		78 650	6 216	7.9%	6 216	7.9%	2 847	7.5%	118.4%
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		3 815	255	6.7%	255	6.7%	-	-	(100.0%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		3 815	255	6.7%	255	6.7%	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		284 836	10 418	3.7%	10 418	3.7%	9 047	3.6%	15.1%
Property rates		46 713	7 063	15.1%	7 063	15.1%	2 828	6.3%	149.8%
Service charges		2 154	100	4.6%	100	4.6%	47	2.3%	112.3%

Other revenue	71 765	2 829	3.9%	2 829	3.9%	5 544	10.0%	(49.0%)
Transfers and Subsidies - Operational	126 859	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	37 345	-	-	-	-	-	-	-
Interest	-	425	-	425	-	628	47.3%	(32.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(59 273)	(7 429)	12.5%	(7 429)	12.5%	(14 595)	13.5%	(49.1%)
Suppliers and employees	(59 273)	(7 075)	11.9%	(7 075)	11.9%	(14 088)	13.0%	(49.8%)
Finance charges	-	(354)	-	(354)	-	(507)	-	(30.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	225 563	2 988	1.3%	2 988	1.3%	(5 548)	(3.9%)	(153.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	(3 980)	-	(3 980)	-	(3 410)	-	16.7%
Capital assets	-	(3 980)	-	(3 980)	-	(3 410)	-	16.7%
Net Cash from/(used) Investing Activities	-	(3 980)	-	(3 980)	-	(3 410)	-	16.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	225 563	(991)	(.4%)	(991)	(.4%)	(8 959)	(6.3%)	(88.9%)
Cash/cash equivalents at the year begin:	19 594	21 013	107.2%	21 013	107.2%	19 364	248.6%	8.5%
Cash/cash equivalents at the year end:	245 157	19 648	8.0%	19 648	8.0%	10 635	7.1%	84.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 937	4.4%	3 598	4.0%	3 389	3.8%	78 570	87.8%	89 495	85.9%	(130)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	147	1.7%	142	1.6%	136	1.5%	8 367	95.2%	8 792	8.4%	(1)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	183	3.3%	183	3.3%	180	3.2%	5 035	90.2%	5 581	5.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	289	100.0%	289	3%	(1)	(.3%)	-	-
Total By Income Source	4 267	4.1%	3 923	3.8%	3 705	3.6%	92 262	88.6%	104 157	100.0%	(131)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 197	6.4%	2 091	6.1%	2 024	5.9%	27 855	81.5%	34 167	32.8%	(42)	(.1%)	-	-
Commercial	1 030	4.2%	862	3.5%	778	3.2%	21 876	89.1%	24 545	23.6%	(24)	(.1%)	-	-
Households	1 040	2.3%	971	2.1%	903	2.0%	42 532	93.6%	45 445	43.6%	(66)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 267	4.1%	3 923	3.8%	3 705	3.6%	92 262	88.6%	104 157	100.0%	(131)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 346	30.9%	691	9.1%	1 093	14.4%	3 454	45.5%	7 585	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 346	30.9%	691	9.1%	1 093	14.4%	3 454	45.5%	7 585	100.0%

Contact Details

Municipal Manager	Mr Mandlenkosi S Sithole	034 621 2666
Chief Financial Officer	Mr Ndumiso Majola	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	262 517	91 147	34.7%	91 147	34.7%	92 796	35.7%	(1.8%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 861	1 228	25.3%	1 228	25.3%	1 147	24.9%	7.1%
Sale of Goods and Rendering of Services	647	112	17.3%	112	17.3%	154	2.8%	(27.4%)
Agency services	751	65	8.6%	65	8.6%	192	26.6%	(66.2%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	16 732	2 374	14.2%	2 374	14.2%	3 541	22.1%	(33.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 153	361	16.8%	361	16.8%	486	30.7%	(25.6%)
Licence and permits	445	144	32.4%	144	32.4%	175	40.8%	(17.5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	825	24	2.9%	24	2.9%	5	.6%	420.7%
Non-Exchange Revenue								
Property rates	46 096	11 607	25.2%	11 607	25.2%	11 067	25.1%	4.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 602	1 001	38.5%	1 001	38.5%	1 849	201.1%	(45.8%)
Licences or permits	20	-	-	-	-	-	-	-
Transfer and subsidies - Operational	179 187	72 686	40.6%	72 686	40.6%	71 708	40.0%	1.4%
Interest	8 198	1 544	18.8%	1 544	18.8%	2 473	41.7%	(37.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	297 684	60 206	20.2%	60 206	20.2%	58 649	20.2%	2.7%
Employee related costs	104 388	21 708	20.8%	21 708	20.8%	21 106	20.5%	2.9%
Remuneration of councillors	14 499	3 070	21.2%	3 070	21.2%	3 044	23.3%	.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	6 627	900	13.6%	900	13.6%	804	10.8%	12.0%
Debt impairment	4 746	(1 136)	(23.9%)	(1 136)	(23.9%)	-	-	(100.0%)
Depreciation and amortisation	54 038	13 576	25.1%	13 576	25.1%	13 084	31.7%	3.8%
Interest	1 240	839	67.7%	839	67.7%	13	1.2%	6 377.8%
Contracted services	59 858	11 866	19.8%	11 866	19.8%	12 701	18.6%	(6.6%)
Transfers and subsidies	2 075	231	11.1%	231	11.1%	54	3.2%	325.2%
Irrecoverable debts written off	3 900	358	9.2%	358	9.2%	-	-	(100.0%)
Operational costs	46 314	8 793	19.0%	8 793	19.0%	7 843	17.0%	12.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 168)	30 941	-	30 941	-	34 147	-	-
Transfers and subsidies - capital (monetary allocations)	38 868	4 812	12.4%	4 812	12.4%	3 470	10.9%	38.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 700	35 752		35 752		37 617		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 700	35 752		35 752		37 617		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 700	35 752		35 752		37 617		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 700	35 752		35 752		37 617		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance		62 833	5 654	9.0%	5 654	9.0%	11 865	13.1%	(52.4%)	
National Government		33 798	4 113	12.2%	4 113	12.2%	4 996	16.0%	(17.7%)	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		33 798	4 113	12.2%	4 113	12.2%	4 996	16.0%	(17.7%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		29 034	1 540	5.3%	1 540	5.3%	6 869	11.6%	(77.6%)	
Capital Expenditure Functional		62 833	5 654	9.0%	5 654	9.0%	11 865	13.1%	(52.4%)	
Municipal governance and administration		4 734	1 291	27.3%	1 291	27.3%	1 381	22.8%	(6.6%)	
Executive and Council		231	-	-	-	-	3	1.8%	(100.0%)	
Finance and administration		4 503	1 291	28.7%	1 291	28.7%	1 378	23.4%	(6.4%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		10 495	250	2.4%	250	2.4%	112	.7%	123.9%	
Community and Social Services		4 717	250	5.3%	250	5.3%	29	.4%	769.7%	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		5 778	-	-	-	-	83	1.1%	(100.0%)	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		42 403	4 113	9.7%	4 113	9.7%	9 944	14.6%	(58.6%)	
Planning and Development		34 363	4 113	12.0%	4 113	12.0%	8 038	15.5%	(48.8%)	
Road Transport		8 040	-	-	-	-	1 906	11.6%	(100.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		900	-	-	-	-	428	35.7%	(100.0%)	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		-	-	-	-	-	-	-	-	
Waste Water Management		800	-	-	-	-	428	85.7%	(100.0%)	
Waste Management		100	-	-	-	-	-	-	-	
Other		4 300	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		305 119	200 458	65.7%	200 458	65.7%	254 137	83.4%	(21.1%)
Property rates		35 494	108 190	304.8%	108 190	304.8%	96 357	283.7%	12.3%
Service charges		4 304	691	16.1%	691	16.1%	652	16.0%	6.0%

Other revenue	30 535	421	1.4%	421	1.4%	590	1.7%	(28.7%)
Transfers and Subsidies - Operational	179 187	73 156	40.8%	73 156	40.8%	147 142	79.9%	(50.3%)
Transfers and Subsidies - Capital	38 868	18 000	46.3%	18 000	46.3%	9 396	29.6%	91.6%
Interest	16 732	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(248 700)	(19 755)	7.9%	(19 755)	7.9%	(17 113)	6.7%	15.4%
Suppliers and employees	(245 385)	(19 755)	8.1%	(19 755)	8.1%	(17 113)	6.7%	15.4%
Finance charges	(1 240)	-	-	-	-	-	-	-
Transfers and grants	(2 075)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	56 420	180 703	320.3%	180 703	320.3%	237 024	480.8%	(23.8%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(72 258)	(7 022)	9.7%	(7 022)	9.7%	(14 856)	14.3%	(52.7%)
Capital assets	(72 258)	(7 022)	9.7%	(7 022)	9.7%	(14 856)	14.3%	(52.7%)
Net Cash from(used) Investing Activities	(72 258)	(7 022)	9.7%	(7 022)	9.7%	(14 856)	14.3%	(52.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 838)	173 681	(1 096.6%)	173 681	(1 096.6%)	222 167	(405.1%)	(21.8%)
Cash/cash equivalents at the year begin:	85 877	135 968	158.3%	135 968	158.3%	-	-	(100.0%)
Cash/cash equivalents at the year end:	70 039	307 015	438.3%	307 015	438.3%	361 603	854.3%	(15.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 987	7.5%	2 194	2.7%	1 828	2.3%	69 911	87.5%	79 920	61.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	732	5.7%	239	1.9%	235	1.8%	11 713	90.7%	12 919	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100.0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	25	.1%	36 367	99.9%	36 392	28.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 934)	2 320.7%	77	(45.5%)	63	(37.0%)	3 625	(2 138.2%)	(170)	(.1%)	-	-	-	-
Total By Income Source	2 784	2.2%	2 511	1.9%	2 151	1.7%	121 637	94.2%	129 083	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 295	2.4%	1 052	2.0%	695	1.3%	50 182	94.3%	53 224	41.2%	-	-	-	-
Commercial	673	5.7%	360	3.1%	306	2.6%	10 420	88.6%	11 758	9.1%	-	-	-	-
Households	779	1.6%	878	1.8%	936	2.0%	45 168	94.6%	47 762	37.0%	-	-	-	-
Other	37	.2%	222	1.4%	213	1.3%	15 867	97.1%	16 339	12.7%	-	-	-	-
Total By Customer Group	2 784	2.2%	2 511	1.9%	2 151	1.7%	121 637	94.2%	129 083	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	3 095	100.0%	-	-	-	-	-	-	3 095	99.8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7	100.0%	-	-	-	-	-	-	7	2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 101	100.0%	-	-	-	-	-	-	3 101	100.0%

Contact Details

Municipal Manager	Mr Nkosiyezwé Cyprian Vezú	039 833 1038
Chief Financial Officer	Mr Philip Mtungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	248 838	78 242	31.4%	78 242	31.4%	85 079	35.7%	(8.0%)
Exchange Revenue								
Service charges - Electricity	64 621	12 233	18.9%	12 233	18.9%	11 183	19.5%	9.4%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 067	960	23.6%	960	23.6%	778	21.7%	23.4%
Sale of Goods and Rendering of Services	284	29	10.1%	29	10.1%	21	7.7%	35.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 828	1 427	20.9%	1 427	20.9%	1 407	21.5%	1.5%
Interest earned from Current and Non Current Assets	3 240	283	8.7%	283	8.7%	406	13.1%	(30.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	447	26.8%	447	26.8%	2 093	131.1%	(78.6%)
Licence and permits	804	55	6.9%	55	6.9%	72	9.4%	(23.7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	10 306	2 029	19.7%	2 029	19.7%	147	1.5%	1 282.3%
Non-Exchange Revenue								
Property rates	35 964	8 358	23.2%	8 358	23.2%	20 618	59.9%	(59.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 553	607	17.1%	607	17.1%	331	9.7%	83.5%
Licences or permits	1 367	243	17.8%	243	17.8%	260	19.9%	(6.6%)
Transfer and subsidies - Operational	112 000	50 333	44.9%	50 333	44.9%	46 687	41.6%	7.8%
Interest	4 138	1 238	29.9%	1 238	29.9%	1 060	26.7%	16.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	16	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	226 057	52 757	23.3%	52 757	23.3%	49 618	20.9%	6.3%
Employee related costs	89 224	22 163	24.8%	22 163	24.8%	21 370	24.3%	3.7%
Remuneration of councillors	9 283	2 141	23.1%	2 141	23.1%	1 862	18.0%	15.0%
Bulk purchases - electricity	50 716	16 253	32.0%	16 253	32.0%	15 949	31.6%	1.9%
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	4 411	-	-	-	-	-	-	-
Depreciation and amortisation	20 506	-	-	-	-	-	-	-
Interest	1 562	121	7.7%	121	7.7%	2	2%	5 671.0%
Contracted services	29 091	9 075	31.2%	9 075	31.2%	7 240	20.3%	25.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 282	926	21.6%	926	21.6%	-	-	(100.0%)
Operational costs	16 981	2 079	12.2%	2 079	12.2%	3 194	14.9%	(34.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 781	25 485	-	25 485	-	35 461	-	-
Transfers and subsidies - capital (monetary allocations)	21 420	5 279	24.6%	5 279	24.6%	12 027	42.6%	(56.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 201	30 764		30 764		47 488		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 201	30 764		30 764		47 488		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 201	30 764		30 764		47 488		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 201	30 764		30 764		47 488		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		18 143	4 324	23.8%	4 324	23.8%	11 063	45.0%	(60.9%)
National Government		17 297	4 324	25.0%	4 324	25.0%	10 658	46.7%	(59.4%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		17 297	4 324	25.0%	4 324	25.0%	10 658	46.7%	(59.4%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		846	-	-	-	-	405	22.9%	(100.0%)
Capital Expenditure Functional		18 143	4 324	23.8%	4 324	23.8%	11 063	45.0%	(60.9%)
Municipal governance and administration		846	-	-	-	-	405	22.9%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		846	-	-	-	-	405	22.9%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		17 297	4 324	25.0%	4 324	25.0%	7 963	49.5%	(45.7%)
Planning and Development		17 297	4 324	25.0%	4 324	25.0%	7 963	49.5%	(45.7%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	2 696	40.0%	(100.0%)
Energy sources		-	-	-	-	-	2 696	40.0%	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		249 112	23 745	9.5%	23 745	9.5%	75 893	30.6%	
Property rates		26 404	8 975	34.0%	8 975	34.0%	1 779	6.2%	
Service charges		58 185	8 241	14.2%	8 241	14.2%	8 634	17.6%	

Other revenue	30 080	3 863	12.8%	3 863	12.8%	4 438	16.3%	(13.0%)
Transfers and Subsidies - Operational	112 395	2	-	2	-	46 784	41.7%	(100.0%)
Transfers and Subsidies - Capital	21 420	-	-	-	-	12 607	44.6%	(100.0%)
Interest	627	2 665	425.0%	2 665	425.0%	1 651	53.3%	61.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(209 990)	(58 646)	27.9%	(58 646)	27.9%	(57 822)	26.5%	1.4%
Suppliers and employees	(209 990)	(58 646)	27.9%	(58 646)	27.9%	(57 822)	26.5%	1.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	39 122	(34 901)	(89.2%)	(34 901)	(89.2%)	18 071	60.8%	(293.1%)
Cash Flow from Investing Activities								
Receipts	9 123	-	-	-	-	-	-	-
Proceeds on disposal of PPE	9 123	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(20 864)	-	-	-	-	-	-	-
Capital assets	(20 864)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(11 742)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	27 380	(34 901)	(127.5%)	(34 901)	(127.5%)	18 071	235.5%	(293.1%)
Cash/cash equivalents at the year begin:	11 144	5 867	52.7%	5 867	52.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	38 524	(29 339)	(76.2%)	(29 339)	(76.2%)	18 071	55.8%	(262.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 351	39.8%	-	-	876	5.5%	8 729	54.7%	15 957	6.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 243	5.8%	(3)	-	2 317	2.6%	83 086	91.7%	90 644	35.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 788	2.0%	-	-	863	1.0%	85 840	97.0%	88 491	34.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	8.0%	-	-	9	3.7%	221	88.3%	250	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 776	3.1%	-	-	881	1.5%	55 413	95.4%	58 070	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	22.7%	(2)	50.7%	(2)	45.0%	1	(18.5%)	(5)	-	-	-	-	-
Total By Income Source	15 177	6.0%	(5)	-	4 945	2.0%	233 290	92.1%	253 406	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 449	7.3%	-	-	1 071	2.3%	42 499	90.4%	47 019	18.6%	-	-	-	-
Commercial	4 276	9.7%	20	-	1 182	2.7%	38 581	87.6%	44 058	17.4%	-	-	-	-
Households	3 559	2.5%	(8)	-	1 618	1.1%	137 379	96.4%	142 548	56.3%	-	-	-	-
Other	3 893	19.7%	(17)	(.1%)	1 074	5.4%	14 831	75.0%	19 781	7.8%	-	-	-	-
Total By Customer Group	15 177	6.0%	(5)	-	4 945	2.0%	233 290	92.1%	253 406	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	54	100.0%	54	.4%
Bulk Water	-	-	-	-	-	-	449	100.0%	449	3.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	767	35.6%	(54)	(2.5%)	737	34.2%	707	32.8%	2 157	17.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 507	100.0%	-	-	-	-	-	-	9 507	78.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 274	84.4%	(54)	(.4%)	737	6.1%	1 210	9.9%	12 167	100.0%

Contact Details

Municipal Manager	Mr VB Mbalha	034 995 1650
Chief Financial Officer	Mr Mboniseni Khanyisani Dlomo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	137 903	39 625	28.7%	39 625	28.7%	37 112	28.2%	6.8%
Exchange Revenue								
Service charges - Electricity	20 941	5 731	27.4%	5 731	27.4%	4 587	21.6%	25.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 656	702	26.4%	702	26.4%	665	31.6%	5.6%
Sale of Goods and Rendering of Services	441	187	42.4%	187	42.4%	73	21.9%	157.3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 165	261	12.0%	261	12.0%	315	8.9%	(17.2%)
Interest earned from Current and Non Current Assets	1 703	110	6.5%	110	6.5%	654	55.9%	(83.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 515	379	25.0%	379	25.0%	397	23.0%	(4.8%)
Licence and permits	2 377	503	21.2%	503	21.2%	612	29.6%	(17.8%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	147	-	-	-	-	48	5.6%	(100.0%)
Non-Exchange Revenue								
Property rates	51 816	11 596	22.4%	11 596	22.4%	11 145	23.4%	4.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	834	309	37.0%	309	37.0%	135	13.5%	128.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 502	17 614	37.9%	17 614	37.9%	17 130	37.0%	2.8%
Interest	6 806	2 234	32.8%	2 234	32.8%	1 352	38.1%	65.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	136 172	26 256	19.3%	26 256	19.3%	32 440	26.2%	(19.1%)
Employee related costs	58 249	14 001	24.0%	14 001	24.0%	13 139	25.2%	6.6%
Remuneration of councillors	4 817	1 180	24.5%	1 180	24.5%	1 168	24.6%	1.0%
Bulk purchases - electricity	25 907	5 965	23.0%	5 965	23.0%	8 113	35.5%	(26.5%)
Inventory consumed	4 802	-	-	-	-	478	8.6%	(100.0%)
Debt impairment	4 574	-	-	-	-	-	-	-
Depreciation and amortisation	9 233	-	-	-	-	2 093	22.4%	(100.0%)
Interest	-	77	-	77	-	(1)	-	(10 365.3%)
Contracted services	16 246	2 911	17.9%	2 911	17.9%	5 192	36.5%	(43.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	182	-	-	-	-	494	-	(100.0%)
Operational costs	12 162	2 121	17.4%	2 121	17.4%	1 763	14.3%	20.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit)	1 731	13 369	-	13 369	-	4 672	-	-
Transfers and subsidies - capital (monetary allocations)	28 929	12 046	41.6%	12 046	41.6%	11 349	35.6%	6.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 660	25 415	-	25 415	-	16 021	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 660	25 415	-	25 415	-	16 021	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 660	25 415	-	25 415	-	16 021	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 660	25 415	-	25 415	-	16 021	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		26 347	6 185	23.5%	6 185	23.5%	27 672	94.7%	(77.6%)
National Government		25 156	6 161	24.5%	6 161	24.5%	27 672	99.9%	(77.7%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		25 156	6 161	24.5%	6 161	24.5%	27 672	99.9%	(77.7%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		1 191	24	2.1%	24	2.1%	-	-	(100.0%)
Capital Expenditure Functional		26 347	6 205	23.6%	6 205	23.6%	27 672	94.7%	(77.6%)
Municipal governance and administration		209	44	21.0%	44	21.0%	-	-	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		209	44	21.0%	44	21.0%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		417	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		417	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		15 039	4 549	30.2%	4 549	30.2%	20 938	147.4%	(78.3%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		15 039	4 549	30.2%	4 549	30.2%	20 938	147.4%	(78.3%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		10 682	1 612	15.1%	1 612	15.1%	6 733	49.9%	(76.1%)
Energy sources		10 682	1 612	15.1%	1 612	15.1%	6 733	49.9%	(76.1%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		157 725	82 535	52.3%	82 535	52.3%	(3 724)	(2.5%)	
Property rates		41 453	(4 039)	(9.7%)	(4 039)	(9.7%)	(2 012)	(5.2%)	
Service charges		20 521	67 835	329.8%	67 835	329.8%	23 439	130.9%	

Other revenue	18 568	23	.1%	23	.1%	(1 313)	(30.4%)	(101.7%)
Transfers and Subsidies - Operational	46 502	18 717	40.2%	18 717	40.2%	(17 888)	(37.0%)	(204.6%)
Transfers and Subsidies - Capital	28 929	-	-	-	-	(3 630)	(11.4%)	(100.0%)
Interest	1 703	-	-	-	-	(2 321)	(28.1%)	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(129 725)	(34 153)	26.3%	(34 153)	26.3%	(28 422)	23.9%	20.2%
Suppliers and employees	(129 725)	(34 153)	26.3%	(34 153)	26.3%	(28 422)	23.9%	20.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	28 000	48 382	172.8%	48 382	172.8%	(32 147)	(106.5%)	(250.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(30 299)	(12 653)	41.8%	(12 653)	41.8%	(3 328)	9.9%	280.2%
Capital assets	(30 299)	(12 653)	41.8%	(12 653)	41.8%	(3 328)	9.9%	280.2%
Net Cash from(used) Investing Activities	(30 299)	(12 653)	41.8%	(12 653)	41.8%	(3 328)	9.9%	280.2%
Cash Flow from Financing Activities								
Receipts	-	1	-	1	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	1	-	1	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(2 299)	35 730	(1 554.1%)	35 730	(1 554.1%)	(35 475)	1 033.8%	(200.7%)
Cash/cash equivalents at the year begin:	3 682	4 426	120.2%	4 426	120.2%	21 645	99.3%	(79.6%)
Cash/cash equivalents at the year end:	1 383	40 254	2 911.4%	40 254	2 911.4%	(35 715)	(194.5%)	(212.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 323	27.9%	(110)	(1.3%)	707	8.5%	5 396	64.9%	8 317	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 184	11.1%	(117)	(2%)	2 713	4.9%	47 076	84.3%	55 856	53.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	326	7.3%	(13)	(.3%)	108	2.4%	4 020	90.5%	4 441	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	163	11.3%	-	-	54	3.8%	1 222	84.9%	1 439	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 834	5.5%	-	-	960	2.9%	30 418	91.6%	33 211	32.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 627	247.6%	1	.1%	33	5.0%	(1 003)	(152.7%)	657	6%	-	-	-	-
Total By Income Source	12 456	12.0%	(238)	(.2%)	4 575	4.4%	87 129	83.8%	103 921	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 500	16.7%	(49)	(.1%)	2 163	6.6%	25 307	76.9%	32 921	31.7%	-	-	-	-
Commercial	1 114	25.4%	(0)	-	217	4.9%	3 060	69.7%	4 391	4.2%	-	-	-	-
Households	1 692	8.2%	(62)	(.3%)	608	2.9%	18 506	89.2%	20 744	20.0%	-	-	-	-
Other	4 151	9.0%	(127)	(.3%)	1 586	3.5%	40 256	87.8%	45 866	44.1%	-	-	-	-
Total By Customer Group	12 456	12.0%	(238)	(.2%)	4 575	4.4%	87 129	83.8%	103 921	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(378)	(2.6%)	3 155	22.0%	(834)	(5.8%)	12 372	86.4%	14 316	94.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(768)	(111.6%)	(860)	(125.1%)	(8 486)	(1 233.5%)	10 802	1 570.1%	688	4.6%
Auditor-General	(108)	35.5%	(233)	76.7%	(1 290)	425.1%	1 327	(437.4%)	(303)	(2.0%)
Other	10	2.4%	(429)	(103.3%)	(2 174)	(523.8%)	3 008	724.6%	415	2.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 243)	(8.2%)	1 633	10.8%	(12 784)	(84.6%)	27 510	182.0%	15 116	100.0%

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Chief Financial Officer	Mrs Philisiwe Sithole	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	515 565	123 969	24.0%	123 969	24.0%	124 577	26.9%	(.5%)
Exchange Revenue								
Service charges - Electricity	248 003	44 304	17.9%	44 304	17.9%	34 576	17.1%	28.1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 736	7 591	25.5%	7 591	25.5%	7 176	25.2%	5.8%
Sale of Goods and Rendering of Services	619	194	31.4%	194	31.4%	182	22.1%	7.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 703	1 330	23.3%	1 330	23.3%	1 065	44.4%	24.9%
Interest earned from Current and Non Current Assets	4 738	706	14.9%	706	14.9%	479	16.6%	47.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	949	334	35.2%	334	35.2%	211	18.9%	58.5%
Licence and permits	3 488	949	27.2%	949	27.2%	66	16.4%	1 342.6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	359	88	24.5%	88	24.5%	102	11.7%	(14.0%)
Non-Exchange Revenue								
Property rates	114 299	32 413	28.4%	32 413	28.4%	45 659	39.9%	(29.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 915	5 057	25.4%	5 057	25.4%	4 525	36.5%	11.8%
Licences or permits	-	-	-	-	-	657	15.6%	(100.0%)
Transfer and subsidies - Operational	87 754	31 025	35.4%	31 025	35.4%	29 558	31.9%	5.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	322	-	(100.0%)
Other Gains	-	(23)	-	(23)	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	486 206	157 451	32.4%	157 451	32.4%	106 307	23.2%	48.1%
Employee related costs	166 337	42 309	25.4%	42 309	25.4%	35 981	23.4%	17.6%
Remuneration of councillors	7 461	1 430	19.2%	1 430	19.2%	1 220	17.6%	17.2%
Bulk purchases - electricity	188 838	84 386	44.7%	84 386	44.7%	49 537	27.7%	70.4%
Inventory consumed	4 358	1 341	30.8%	1 341	30.8%	922	28.5%	45.4%
Debt impairment	17 995	-	-	-	-	1	-	(100.0%)
Depreciation and amortisation	16 790	4 155	24.7%	4 155	24.7%	-	-	(100.0%)
Interest	-	7 982	-	7 982	-	1 228	-	549.8%
Contracted services	45 569	7 563	16.6%	7 563	16.6%	11 007	23.4%	(31.3%)
Transfers and subsidies	1 363	440	32.3%	440	32.3%	188	29.8%	133.9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	37 495	7 856	21.0%	7 856	21.0%	6 184	19.0%	27.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(10)	-	(10)	-	37	-	(125.7%)
Surplus/(Deficit)	29 359	(33 482)	-	(33 482)	-	18 270	-	-
Transfers and subsidies - capital (monetary allocations)	21 873	581	2.7%	581	2.7%	1 790	6.7%	(67.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 232	(32 901)		(32 901)		20 060		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	51 232	(32 901)		(32 901)		20 060		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 232	(32 901)		(32 901)		20 060		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 232	(32 901)		(32 901)		20 060		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		43 779	3 978	9.1%	3 978	9.1%	4 494	15.7%	(11.5%)
National Government		17 229	1 252	7.3%	1 252	7.3%	4 494	16.8%	(72.1%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		17 229	1 252	7.3%	1 252	7.3%	4 494	16.8%	(72.1%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		26 550	2 727	10.3%	2 727	10.3%	-	-	(100.0%)
Capital Expenditure Functional		43 779	3 978	9.1%	3 978	9.1%	4 494	15.7%	(11.5%)
Municipal governance and administration		2 385	25	1.0%	25	1.0%	-	-	(100.0%)
Executive and Council		1 050	-	-	-	-	-	-	-
Finance and administration		1 335	25	1.8%	25	1.8%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		12 146	-	-	-	-	1 961	34.3%	(100.0%)
Community and Social Services		1 940	-	-	-	-	1 498	27.3%	(100.0%)
Sport And Recreation		7 156	-	-	-	-	463	488.8%	(100.0%)
Public Safety		3 050	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		22 628	3 954	17.5%	3 954	17.5%	2 533	14.5%	56.1%
Planning and Development		115	-	-	-	-	-	-	-
Road Transport		22 513	3 954	17.6%	3 954	17.6%	2 533	14.6%	56.1%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		6 620	-	-	-	-	-	-	-
Energy sources		270	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		6 350	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		584 065	132 509	22.7%	132 509	22.7%	114 477	24.4%	15.8%
Property rates		167 492	21 060	12.6%	21 060	12.6%	18 301	20.0%	15.1%
Service charges		286 946	51 541	18.0%	51 541	18.0%	39 535	17.5%	30.4%

Other revenue	16 361	14 105	86.2%	14 105	86.2%	13 303	43.6%	6.0%
Transfers and Subsidies - Operational	87 398	34 803	39.8%	34 803	39.8%	31 923	34.5%	9.0%
Transfers and Subsidies - Capital	21 129	10 315	48.8%	10 315	48.8%	11 411	42.7%	(9.6%)
Interest	4 738	685	14.5%	685	14.5%	3	.1%	21 515.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(451 995)	(46 219)	10.2%	(46 219)	10.2%	(52 897)	11.7%	(12.6%)
Suppliers and employees	(451 995)	(46 219)	10.2%	(46 219)	10.2%	(52 897)	11.7%	(12.6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	132 070	86 290	65.3%	86 290	65.3%	61 580	327.1%	40.1%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	322	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	322	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(43 779)	(5 297)	12.1%	(5 297)	12.1%	(5 168)	18.0%	2.5%
Capital assets	(43 779)	(5 297)	12.1%	(5 297)	12.1%	(5 168)	18.0%	2.5%
Net Cash from(used) Investing Activities	(43 779)	(5 297)	12.1%	(5 297)	12.1%	(4 846)	16.9%	9.3%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	88 291	80 993	91.7%	80 993	91.7%	56 734	(577.4%)	42.8%
Cash/cash equivalents at the year begin:	699	35 389	5 060.8%	35 389	5 060.8%	25 408	117.8%	39.3%
Cash/cash equivalents at the year end:	88 990	108 173	121.6%	108 173	121.6%	92 433	787.5%	17.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 212	37.0%	7 363	29.6%	1 824	7.3%	6 494	26.1%	24 893	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 428	5.9%	7 091	4.4%	10 705	6.6%	133 802	83.1%	161 025	62.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 545	5.0%	1 808	3.5%	1 474	2.9%	45 585	88.7%	51 412	19.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	436	5.1%	962	11.2%	442	5.1%	6 750	78.6%	8 590	3.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	.5%	46	.4%	16	.1%	11 912	99.0%	12 030	4.7%	-	-	-	-
Total By Income Source	21 677	8.4%	17 270	6.7%	14 460	5.6%	204 544	79.3%	257 950	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 218	13.7%	3 477	11.3%	7 540	24.6%	15 475	50.4%	30 710	11.9%	-	-	-	-
Commercial	9 789	16.4%	8 412	14.1%	2 555	4.3%	38 846	65.2%	59 601	23.1%	-	-	-	-
Households	7 670	4.6%	5 381	3.2%	4 365	2.6%	150 223	89.6%	167 639	65.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 677	8.4%	17 270	6.7%	14 460	5.6%	204 544	79.3%	257 950	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32 634	9.7%	36 989	11.0%	33 207	9.9%	232 779	69.4%	335 608	88.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 205	2.7%	1 130	2.5%	586	1.3%	41 945	93.5%	44 866	11.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	33 839	8.9%	38 119	10.0%	33 792	8.9%	274 724	72.2%	380 474	100.0%

Contact Details

Municipal Manager	Mr Martin Sithole	034 212 2121
Chief Financial Officer	Mrs Bonga Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	60 395 849	17 002 418	28.2%	17 002 418	28.2%	15 776 742	28.1%	7.8%
Exchange Revenue								
Service charges - Electricity	22 101 835	5 468 948	24.7%	5 468 948	24.7%	5 145 974	26.2%	6.3%
Service charges - Water	8 899 108	1 866 155	21.0%	1 866 155	21.0%	1 488 226	19.1%	25.4%
Service charges - Waste Water Management	1 965 820	439 410	22.4%	439 410	22.4%	296 969	16.9%	48.0%
Service charges - Waste Management	1 126 808	285 148	25.3%	285 148	25.3%	256 360	24.1%	11.2%
Sale of Goods and Rendering of Services	415 214	86 314	20.8%	86 314	20.8%	59 480	16.1%	45.1%
Agency services	36 673	7 467	20.4%	7 467	20.4%	5 952	17.7%	25.4%
Interest	4 000	46	1.2%	46	1.2%	1	.1%	4 771.6%
Interest earned from Receivables	798 817	406 904	50.9%	406 904	50.9%	387 079	50.6%	5.1%
Interest earned from Current and Non Current Assets	716 166	119 200	16.6%	119 200	16.6%	185 992	22.6%	(35.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	600	-	-	-	-	139	23.1%	(100.0%)
Rental from Fixed Assets	725 574	180 180	24.8%	180 180	24.8%	237 733	21.5%	(24.2%)
Licence and permits	8 165	1 966	24.1%	1 966	24.1%	875	10.8%	124.8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	239 242	49 380	20.6%	49 380	20.6%	68 561	29.3%	(28.0%)
Non-Exchange Revenue								
Property rates	12 825 000	4 290 373	33.5%	4 290 373	33.5%	4 022 015	34.0%	6.7%
Surcharges and Taxes	-	50 844	-	50 844	-	80 941	17.9%	(37.2%)
Fines, penalties and forfeits	31 475	9 888	31.4%	9 888	31.4%	3 715	31.2%	166.2%
Licences or permits	54 774	9 590	17.5%	9 590	17.5%	12 940	27.2%	(25.9%)
Transfer and subsidies - Operational	6 071 456	2 260 387	37.2%	2 260 387	37.2%	2 087 765	35.8%	8.3%
Interest	485 750	173 805	35.8%	173 805	35.8%	167 047	35.9%	4.0%
Fuel Levy	3 875 640	1 291 880	33.3%	1 291 880	33.3%	1 247 622	33.3%	3.5%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	11 892	4 531	38.1%	4 531	38.1%	21 116	192.0%	(78.5%)
Other Gains	11 840	0	-	0	-	240	.4%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	60 121 874	14 785 930	24.6%	14 785 930	24.6%	14 490 559	26.0%	2.0%
Employee related costs	15 170 402	3 122 526	20.6%	3 122 526	20.6%	2 960 644	20.7%	5.5%
Remuneration of councillors	160 102	36 425	22.8%	36 425	22.8%	35 020	23.0%	4.0%
Bulk purchases - electricity	18 721 853	5 476 775	29.3%	5 476 775	29.3%	5 177 855	31.2%	5.8%
Inventory consumed	5 380 003	862 611	16.0%	862 611	16.0%	902 079	18.5%	(4.4%)
Debt impairment	3 104 016	1 359 411	43.8%	1 359 411	43.8%	1 695 125	56.3%	(19.8%)
Depreciation and amortisation	3 424 737	876 610	25.6%	876 610	25.6%	731 940	23.5%	19.8%
Interest	1 060 579	273 627	26.0%	273 627	26.0%	263 074	23.1%	4.0%
Contracted services	7 456 264	1 278 758	17.2%	1 278 758	17.2%	1 270 222	18.2%	.7%
Transfers and subsidies	373 799	64 467	17.2%	64 467	17.2%	123 998	16.0%	(48.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	3 269 403	613 652	18.8%	613 652	18.8%	638 888	20.9%	(4.0%)
Losses on disposal of Assets	463	-	-	-	-	46	10.3%	(100.0%)
Other Losses	2 010 256	821 068	40.8%	821 068	40.8%	691 668	40.8%	18.7%
Surplus/(Deficit)	273 975	2 216 488	-	2 216 488	-	1 286 183	-	-
Transfers and subsidies - capital (monetary allocations)	3 239 406	241 737	7.5%	241 737	7.5%	334 421	9.7%	(27.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	71	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	3 513 381	2 458 225	-	2 458 225	-	1 620 675	-	-
Income Tax	(7 142)	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 520 522	2 458 225	-	2 458 225	-	1 620 675	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 520 522	2 458 225	-	2 458 225	-	1 620 675	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
	374 583	44 343	11.8%	44 343	11.8%	36 536	14.9%	21.4%
Surplus/(Deficit) for the year	3 895 105	2 502 567	-	2 502 567	-	1 657 212	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	7 296 796	682 501	9.4%	682 501	9.4%	600 527	7.8%	13.7%
National Government	2 809 838	377 416	13.4%	377 416	13.4%	419 010	14.3%	(9.9%)
Provincial Government	429 568	7 838	1.8%	7 838	1.8%	3 255	.6%	140.8%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 239 406	385 253	11.9%	385 253	11.9%	422 265	12.2%	(8.8%)
Borrowing	2 000 000	190 636	9.5%	190 636	9.5%	55 989	3.7%	240.5%
Internally generated funds	2 057 390	106 612	5.2%	106 612	5.2%	122 273	4.5%	(12.8%)
Capital Expenditure Functional	7 296 796	682 501	9.4%	682 501	9.4%	600 527	7.8%	13.7%
Municipal governance and administration	977 175	24 653	2.5%	24 653	2.5%	18 975	2.4%	29.9%
Executive and Council	424 132	718	.2%	718	.2%	1 381	.4%	(46.0%)
Finance and administration	552 039	23 935	4.3%	23 935	4.3%	17 594	4.0%	36.0%
Internal audit	1 004	-	-	-	-	-	-	-
Community and Public Safety	1 491 962	108 408	7.3%	108 408	7.3%	105 084	6.8%	3.2%
Community and Social Services	207 084	7 212	3.5%	7 212	3.5%	9 614	4.5%	(25.0%)
Sport And Recreation	265 056	8 857	3.3%	8 857	3.3%	21 556	6.5%	(58.9%)
Public Safety	244 155	18 203	7.5%	18 203	7.5%	732	.5%	2 388.1%
Housing	743 812	74 746	10.0%	74 746	10.0%	73 155	8.9%	2.2%
Health	31 855	(610)	(1.9%)	(610)	(1.9%)	27	.1%	(2 385.9%)
Economic and Environmental Services	1 723 041	89 359	5.2%	89 359	5.2%	188 893	9.9%	(52.7%)
Planning and Development	405 451	14 707	3.6%	14 707	3.6%	77 865	16.2%	(81.1%)
Road Transport	1 295 786	74 139	5.7%	74 139	5.7%	108 944	7.7%	(31.9%)
Environmental Protection	21 804	512	2.4%	512	2.4%	2 085	10.5%	(75.4%)
Trading Services	3 004 400	459 869	15.3%	459 869	15.3%	286 062	8.6%	60.8%
Energy sources	784 347	125 083	15.9%	125 083	15.9%	89 200	14.8%	40.2%
Water Management	1 153 395	173 313	15.0%	173 313	15.0%	64 136	4.4%	170.2%
Waste Water Management	713 045	141 643	19.9%	141 643	19.9%	117 748	12.9%	20.3%
Waste Management	353 613	19 830	5.6%	19 830	5.6%	14 977	4.4%	32.4%
Other	100 218	211	.2%	211	.2%	1 514	2.1%	(86.0%)

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	72 032 307	(126 871)	(.2%)	(126 871)	(.2%)	3 255 547	5.9%	(103.9%)
Property rates	12 389 327	383 330	3.1%	383 330	3.1%	3 290 790	29.9%	(88.4%)
Service charges	36 677 538	(458 761)	(1.3%)	(458 761)	(1.3%)	(37 107)	(.1%)	1 136.3%

Other revenue	12 062 132	(51 440)	(.4%)	(51 440)	(.4%)	1 864	-	(2 859.1%)
Transfers and Subsidies - Operational	6 205 696	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 239 406	-	-	-	-	-	-	-
Interest	1 458 208	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(64 083 926)	(22 998)	-	(22 998)	-	3 416	-	(773.3%)
Suppliers and employees	(62 656 638)	(22 998)	-	(22 998)	-	3 416	-	(773.3%)
Finance charges	(1 053 490)	-	-	-	-	-	-	-
Transfers and grants	(373 799)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 948 381	(149 869)	(1.9%)	(149 869)	(1.9%)	3 258 962	41.5%	(104.6%)
Cash Flow from Investing Activities								
Receipts	15 302	19 939	130.3%	19 939	130.3%	(71 832)	(285.9%)	(127.8%)
Proceeds on disposal of PPE	12 101	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	3 201	19 939	622.9%	19 939	622.9%	(71 832)	(2 675.3%)	(127.8%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(7 941 787)	-	-	-	-	-	-	-
Capital assets	(7 941 787)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(7 926 486)	19 939	(.3%)	19 939	(.3%)	(71 832)	.9%	(127.8%)
Cash Flow from Financing Activities								
Receipts	2 185 638	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185 638	-	-	-	-	-	-	-
Payments	(1 251 771)	-	-	-	-	-	-	-
Repayment of borrowing	(1 251 771)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	933 867	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	955 763	(129 931)	(13.6%)	(129 931)	(13.6%)	3 187 130	513.7%	(104.1%)
Cash/cash equivalents at the year begin:	5 378 446	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	6 334 209	(129 931)	(2.1%)	(129 931)	(2.1%)	3 187 130	32.0%	(104.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 109 959	6.6%	476 919	2.8%	435 204	2.6%	14 788 543	88.0%	16 810 625	40.1%	-	-	3 579 620	21.3%
Trade and Other Receivables from Exchange Transactions - Electricity	1 477 004	23.7%	325 388	5.2%	202 327	3.2%	4 225 614	67.8%	6 230 333	14.9%	-	-	1 262 485	20.3%
Receivables from Non-exchange Transactions - Property Rates	959 207	9.6%	402 248	4.0%	913 252	9.2%	7 694 225	77.2%	9 968 932	23.8%	-	-	2 114 813	21.2%
Receivables from Exchange Transactions - Waste Water Management	189 768	6.7%	81 876	2.9%	72 019	2.6%	2 478 724	87.8%	2 822 387	6.7%	-	-	606 102	21.5%
Receivables from Exchange Transactions - Waste Management	98 625	8.6%	36 444	3.2%	31 596	2.7%	984 164	85.5%	1 150 829	2.7%	-	-	244 712	21.3%
Receivables from Exchange Transactions - Property Rental Debtors	59 948	10.0%	14 123	2.3%	12 760	2.1%	514 313	85.6%	601 144	1.4%	-	-	118 535	19.7%
Interest on Arrear Debtor Accounts	33 839	4.9%	12 593	1.8%	3 943	.6%	644 392	92.7%	694 767	1.7%	-	-	147 883	21.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 614	1.2%	466 155	12.9%	152 661	4.2%	2 960 800	81.7%	3 624 229	8.6%	-	-	728 416	20.1%
Total By Income Source	3 972 964	9.5%	1 815 747	4.3%	1 823 760	4.4%	34 290 775	81.8%	41 903 246	100.0%	-	-	8 802 566	21.0%
Debtors Age Analysis By Customer Group														
Organs of State	351 360	17.4%	123 057	6.1%	571 984	28.3%	975 586	48.2%	2 021 987	4.8%	-	-	471 853	23.3%
Commercial	1 545 163	18.0%	372 267	4.3%	270 984	3.2%	6 401 238	74.5%	8 589 652	20.5%	-	-	1 772 440	20.6%
Households	2 066 672	6.7%	898 918	2.9%	976 530	3.2%	26 809 797	87.2%	30 751 916	73.4%	-	-	6 505 863	21.2%
Other	9 769	1.8%	421 506	78.1%	4 263	.8%	104 154	19.3%	539 691	1.3%	-	-	52 411	9.7%
Total By Customer Group	3 972 964	9.5%	1 815 747	4.3%	1 823 760	4.4%	34 290 775	81.8%	41 903 246	100.0%	-	-	8 802 566	21.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	186 423	100.0%	-	-	-	-	-	-	186 423	21.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	174 745	100.0%	-	-	-	-	-	-	174 745	20.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	328 812	84.7%	196	.1%	6 805	1.8%	-	-	387 980	45.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	113 780	100.0%	-	-	-	-	-	-	113 780	13.2%
Total	803 761	93.1%	196	-	6 805	.8%	52 166	6.0%	862 929	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	547 911	164 027	29.9%	164 027	29.9%	180 674	35.9%	(9.2%)
Exchange Revenue								
Service charges - Electricity	230 201	59 235	25.7%	59 235	25.7%	62 148	29.1%	(4.7%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	22 989	7 137	31.0%	7 137	31.0%	6 926	32.6%	3.0%
Sale of Goods and Rendering of Services	12 480	928	7.4%	928	7.4%	828	17.5%	12.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 694	(2 496)	(92.6%)	(2 496)	(92.6%)	1 181	-	(311.3%)
Interest earned from Current and Non Current Assets	7 000	1 656	23.7%	1 656	23.7%	1 851	28.1%	(10.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 338	616	14.2%	616	14.2%	739	21.4%	(16.6%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 171	28	2.4%	28	2.4%	0	.1%	22 541.1%
Non-Exchange Revenue								
Property rates	154 037	54 825	35.6%	54 825	35.6%	63 788	43.2%	(14.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	202	64	31.5%	64	31.5%	15	6.2%	331.9%
Licences or permits	7 426	1 241	16.7%	1 241	16.7%	1 458	26.8%	(14.9%)
Transfer and subsidies - Operational	104 793	40 099	38.3%	40 099	38.3%	40 911	43.2%	(2.0%)
Interest	580	694	119.7%	694	119.7%	829	13.6%	(16.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	529 184	164 720	31.1%	164 720	31.1%	153 529	32.5%	7.3%
Employee related costs	181 847	47 177	25.9%	47 177	25.9%	41 662	25.2%	13.2%
Remuneration of councillors	8 483	2 166	25.5%	2 166	25.5%	1 994	23.5%	8.7%
Bulk purchases - electricity	180 246	73 067	40.5%	73 067	40.5%	67 881	45.3%	7.6%
Inventory consumed	16 396	2 895	17.7%	2 895	17.7%	3 324	24.3%	(12.9%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 410	6 392	24.2%	6 392	24.2%	9 759	39.0%	(34.5%)
Interest	-	-	-	-	-	-	-	-
Contracted services	60 366	11 575	19.2%	11 575	19.2%	13 093	24.6%	(11.6%)
Transfers and subsidies	100	-	-	-	-	-	-	-
Irrecoverable debts written off	6 500	9 447	145.3%	9 447	145.3%	6 597	329.8%	43.2%
Operational costs	48 836	12 000	24.6%	12 000	24.6%	9 220	18.9%	30.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 727	(692)	-	(692)	-	27 144	-	-
Transfers and subsidies - capital (monetary allocations)	62 510	7 133	11.4%	7 133	11.4%	18 635	25.0%	(61.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 237	6 441		6 441		45 780		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 237	6 441		6 441		45 780		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 237	6 441		6 441		45 780		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 237	6 441		6 441		45 780		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		81 216	8 523	10.5%	8 523	10.5%	27 564	26.2%	(69.1%)	
National Government		33 813	4 142	12.2%	4 142	12.2%	14 263	41.6%	(71.0%)	
Provincial Government		25 032	2 234	8.9%	2 234	8.9%	2 622	8.5%	(14.8%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		58 845	6 376	10.8%	6 376	10.8%	16 885	26.0%	(62.2%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		22 371	2 147	9.6%	2 147	9.6%	10 680	26.5%	(79.9%)	
Capital Expenditure Functional		81 216	8 523	10.5%	8 523	10.5%	27 564	26.2%	(69.1%)	
Municipal governance and administration		3 650	713	19.5%	713	19.5%	10	.2%	7 025.8%	
Executive and Council		700	684	97.7%	684	97.7%	-	-	(100.0%)	
Finance and administration		2 950	29	1.0%	29	1.0%	10	.2%	186.9%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		17 400	2 234	12.8%	2 234	12.8%	2 910	12.8%	(23.2%)	
Community and Social Services		-	-	-	-	-	65	5.2%	(100.0%)	
Sport And Recreation		150	-	-	-	-	-	-	-	
Public Safety		750	-	-	-	-	223	19.2%	(100.0%)	
Housing		16 500	2 234	13.5%	2 234	13.5%	2 622	13.1%	(14.8%)	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		34 286	880	2.6%	880	2.6%	15 559	30.6%	(94.3%)	
Planning and Development		5 821	-	-	-	-	5 748	31.5%	(100.0%)	
Road Transport		28 465	880	3.1%	880	3.1%	9 811	30.2%	(91.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		25 880	4 696	18.1%	4 696	18.1%	9 085	32.9%	(48.3%)	
Energy sources		24 580	4 696	19.1%	4 696	19.1%	7 248	28.9%	(35.2%)	
Water Management		-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		1 300	-	-	-	-	1 836	73.5%	(100.0%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		648 913	185 188	28.5%	185 188	28.5%	186 141	30.2%	
Property rates		167 074	42 607	25.5%	42 607	25.5%	26 082	16.7%	
Service charges		271 272	78 431	28.9%	78 431	28.9%	65 382	26.2%	

Other revenue	34 402	8 217	23.9%	8 217	23.9%	27 417	81.9%	(70.0%)
Transfers and Subsidies - Operational	104 793	38 990	37.2%	38 990	37.2%	38 077	40.2%	2.4%
Transfers and Subsidies - Capital	62 510	15 591	24.9%	15 591	24.9%	27 903	37.4%	(44.1%)
Interest	8 863	1 352	15.3%	1 352	15.3%	1 279	19.4%	5.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(496 274)	(117 160)	23.6%	(117 160)	23.6%	(110 769)	25.2%	5.8%
Suppliers and employees	(496 174)	(117 160)	23.6%	(117 160)	23.6%	(110 769)	25.2%	5.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	152 640	68 028	44.6%	68 028	44.6%	75 372	43.0%	(9.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(81 216)	(15 427)	19.0%	(15 427)	19.0%	(40 679)	38.6%	(62.1%)
Capital assets	(81 216)	(15 427)	19.0%	(15 427)	19.0%	(40 679)	38.6%	(62.1%)
Net Cash from/(used) Investing Activities	(81 216)	(15 427)	19.0%	(15 427)	19.0%	(40 679)	38.6%	(62.1%)
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	71 423	52 601	73.6%	52 601	73.6%	34 693	49.6%	51.6%
Cash/cash equivalents at the year begin:	112 925	121 036	107.2%	121 036	107.2%	111 400	156.4%	8.6%
Cash/cash equivalents at the year end:	184 348	173 539	94.1%	173 539	94.1%	146 069	103.5%	18.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 488	71.0%	3 994	22.7%	261	1.5%	849	4.8%	17 593	21.3%	6 014	34.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	8 044	18.3%	4 072	9.2%	10 071	22.9%	21 865	49.6%	44 052	53.4%	(2 046)	(4.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 370	27.8%	1 108	13.0%	594	7.0%	4 458	52.3%	8 529	10.3%	(5 307)	(62.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	848	7.3%	310	2.7%	246	2.1%	10 279	88.0%	11 682	14.2%	215	1.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	123	19.8%	63	10.1%	38	6.1%	396	64.0%	618	.7%	(1 099)	(177.7%)	-	-
Total By Income Source	23 872	28.9%	9 546	11.6%	11 209	13.6%	37 847	45.9%	82 474	100.0%	(2 223)	(2.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 421	14.9%	3 050	10.3%	7 149	24.1%	15 073	50.8%	29 691	36.0%	179	.6%	-	-
Commercial	13 519	44.0%	3 849	12.5%	2 275	7.4%	11 116	36.1%	30 759	37.3%	4 849	15.8%	-	-
Households	5 932	26.9%	2 647	12.0%	1 786	8.1%	11 658	52.9%	22 023	26.7%	(7 251)	(32.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 872	28.9%	9 546	11.6%	11 209	13.6%	37 847	45.9%	82 474	100.0%	(2 223)	(2.7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 078	90.0%	4	.4%	-	-	116	9.7%	1 198	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 078	90.0%	4	.4%	-	-	116	9.7%	1 198	100.0%

Contact Details

Municipal Manager	Mr Sipho Raymond Zwane	039 797 6603
Chief Financial Officer	Mr Wandisile Dotye	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	723 815	259 702	35.9%	259 702	35.9%	233 929	36.6%	11.0%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	68 071	18 761	27.6%	18 761	27.6%	16 302	28.6%	15.1%
Service charges - Waste Water Management	13 518	3 423	25.3%	3 423	25.3%	3 287	23.1%	4.2%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	791	47	5.9%	47	5.9%	4	.6%	1 052.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 055	3 249	20.2%	3 249	20.2%	3 807	22.9%	(14.7%)
Interest earned from Current and Non Current Assets	26 043	6 194	23.8%	6 194	23.8%	5 454	31.3%	13.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	706	77	10.9%	77	10.9%	74	18.3%	4.1%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 643	176	10.7%	176	10.7%	69	-	154.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	596 989	227 302	38.1%	227 302	38.1%	204 932	38.5%	10.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	474	-	474	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	819 174	141 377	17.3%	141 377	17.3%	140 618	19.6%	.5%
Employee related costs	291 721	67 667	23.2%	67 667	23.2%	61 266	22.4%	10.4%
Remuneration of councillors	8 059	1 888	23.4%	1 888	23.4%	1 732	20.1%	9.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	39 635	7 061	17.8%	7 061	17.8%	6 704	18.2%	5.3%
Debt impairment	31 530	-	-	-	-	-	-	-
Depreciation and amortisation	107 788	-	-	-	-	-	-	-
Interest	54	-	-	-	-	-	-	-
Contracted services	173 856	32 899	18.9%	32 899	18.9%	30 073	19.8%	9.4%
Transfers and subsidies	23 360	7 000	30.0%	7 000	30.0%	-	-	(100.0%)
Irrecoverable debts written off	42 327	5 693	13.4%	5 693	13.4%	7 999	25.1%	(28.8%)
Operational costs	100 844	19 169	19.0%	19 169	19.0%	32 843	31.5%	(41.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95 360)	118 325	-	118 325	-	93 311	-	-
Transfers and subsidies - capital (monetary allocations)	293 458	53 982	18.4%	53 982	18.4%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	198 099	172 307		172 307		93 311		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	198 099	172 307		172 307		93 311		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	198 099	172 307		172 307		93 311		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	198 099	172 307		172 307		93 311		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		297 243	55 086	18.5%	55 086	18.5%	59 447	18.4%	(7.3%)	
National Government		255 181	47 421	18.6%	47 421	18.6%	56 028	20.3%	(15.4%)	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		150	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		255 331	47 421	18.6%	47 421	18.6%	56 028	20.2%	(15.4%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		41 912	7 665	18.3%	7 665	18.3%	3 419	7.5%	124.1%	
Capital Expenditure Functional		302 060	55 086	18.2%	55 086	18.2%	59 447	18.4%	(7.3%)	
Municipal governance and administration		17 434	1 905	10.9%	1 905	10.9%	2 263	15.9%	(15.8%)	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		16 071	1 905	11.9%	1 905	11.9%	2 263	15.9%	(15.8%)	
Internal audit		1 364	-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		95 891	26 753	27.9%	26 753	27.9%	8 213	6.8%	225.7%	
Planning and Development		95 891	26 753	27.9%	26 753	27.9%	8 213	6.8%	225.7%	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		188 734	26 428	14.0%	26 428	14.0%	48 971	26.3%	(46.0%)	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		188 473	25 142	13.3%	25 142	13.3%	37 748	21.4%	(33.4%)	
Waste Water Management		261	1 285	492.7%	1 285	492.7%	11 223	110.0%	(88.5%)	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 127 114	1 018 611	90.4%	1 018 611	90.4%	790 031	80.7%	28.9%
Property rates		-	-	-	-	-	-	-	-
Service charges		71 563	23 956	33.5%	23 956	33.5%	21 692	34.9%	10.4%

Other revenue	162 058	606 390	374.2%	606 390	374.2%	433 675	634.7%	39.8%
Transfers and Subsidies - Operational	573 989	221 071	38.5%	221 071	38.5%	208 995	40.8%	5.8%
Transfers and Subsidies - Capital	293 458	161 000	54.9%	161 000	54.9%	120 215	37.8%	33.9%
Interest	26 046	6 194	23.8%	6 194	23.8%	5 454	30.2%	13.6%
Dividends	-	-	-	-	-	-	-	-
Payments	(677 409)	(287 440)	42.4%	(287 440)	42.4%	(219 461)	33.6%	31.0%
Suppliers and employees	(677 355)	(287 440)	42.4%	(287 440)	42.4%	(219 461)	33.6%	31.0%
Finance charges	(54)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	449 705	731 171	162.6%	731 171	162.6%	570 571	174.8%	28.1%
Cash Flow from Investing Activities								
Receipts	-	474	-	474	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	474	-	474	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(341 830)	(55 086)	16.1%	(55 086)	16.1%	(59 447)	18.4%	(7.3%)
Capital assets	(341 830)	(55 086)	16.1%	(55 086)	16.1%	(59 447)	18.4%	(7.3%)
Net Cash from(used) Investing Activities	(341 830)	(54 612)	16.0%	(54 612)	16.0%	(59 447)	18.4%	(8.1%)
Cash Flow from Financing Activities								
Receipts	569	2	.3%	2	.3%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	569	2	.3%	2	.3%	-	-	(100.0%)
Payments	(2 400)	-	-	-	-	-	-	-
Repayment of borrowing	(2 400)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(1 831)	2	(.1%)	2	(.1%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	106 045	676 561	638.0%	676 561	638.0%	511 123	31 227.0%	32.4%
Cash/cash equivalents at the year begin:	163 577	261 670	160.0%	261 670	160.0%	213 551	141.2%	22.5%
Cash/cash equivalents at the year end:	269 622	938 231	348.0%	938 231	348.0%	720 674	471.6%	30.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 546	3.1%	2 420	1.7%	1 926	1.3%	135 653	93.8%	144 546	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 776	3.1%	945	1.7%	753	1.3%	52 995	93.8%	56 469	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	760	3.1%	405	1.7%	322	1.3%	22 675	93.8%	24 162	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 082	3.1%	3 770	1.7%	3 001	1.3%	211 323	93.8%	225 177	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 489	19.9%	1 777	7.9%	954	4.2%	15 310	68.0%	22 530	10.0%	-	-	-	-
Commercial	991	3.6%	637	2.3%	672	2.5%	24 997	91.6%	27 297	12.1%	-	-	-	-
Households	1 602	.9%	1 356	.8%	1 375	.8%	171 017	97.5%	175 350	77.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 082	3.1%	3 770	1.7%	3 001	1.3%	211 323	93.8%	225 177	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	74	100.0%	-	-	-	-	-	-	74	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	74	100.0%	-	-	-	-	-	-	74	100.0%

Contact Details

Municipal Manager	Mr Gamakhulu Ma-art Sineke	039 834 8706
Chief Financial Officer	Mrs Silindile Mkhize Zitha	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	220 357	212 749	96.5%	212 749	96.5%	88 747	41.9%	139.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 966	1 143	58.1%	1 143	58.1%	563	28.6%	103.1%
Sale of Goods and Rendering of Services	230	64	28.0%	64	28.0%	3 129	39.4%	(97.9%)
Agency services	-	39	-	39	-	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	8 000	2 675	33.4%	2 675	33.4%	2 790	62.0%	(4.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	766	82	10.8%	82	10.8%	58	11.7%	42.7%
Licence and permits	2 500	708	28.3%	708	28.3%	332	21.3%	113.1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	22	-	22	-	19	-	16.6%
Non-Exchange Revenue								
Property rates	41 638	36 691	88.1%	36 691	88.1%	14 677	47.9%	150.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	800	740	92.5%	740	92.5%	23	5.4%	3 187.5%
Licences or permits	-	0	-	0	-	3	-	(98.3%)
Transfer and subsidies - Operational	164 456	170 527	103.7%	170 527	103.7%	67 155	40.8%	153.9%
Interest	-	58	-	58	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	231 434	75 283	32.5%	75 283	32.5%	47 125	19.9%	59.8%
Employee related costs	102 150	34 979	34.2%	34 979	34.2%	20 944	21.5%	67.0%
Remuneration of councillors	11 500	4 191	36.4%	4 191	36.4%	2 256	19.2%	85.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	16 481	-	-	-	-	-	-	-
Depreciation and amortisation	18 475	2 933	15.9%	2 933	15.9%	-	-	(100.0%)
Interest	1 300	-	-	-	-	-	-	-
Contracted services	36 014	15 893	44.1%	15 893	44.1%	11 695	24.0%	35.9%
Transfers and subsidies	4 057	1 928	47.5%	1 928	47.5%	615	23.4%	213.5%
Irrecoverable debts written off	-	-	-	-	-	165	-	(100.0%)
Operational costs	41 458	15 358	37.0%	15 358	37.0%	11 449	26.8%	34.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 078)	137 467	-	137 467	-	41 622	-	-
Transfers and subsidies - capital (monetary allocations)	24 302	12 864	52.9%	12 864	52.9%	6 130	25.1%	109.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 224	150 331		150 331		47 752		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 224	150 331		150 331		47 752		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 224	150 331		150 331		47 752		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 224	150 331		150 331		47 752		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		35 363	16 771	47.4%	16 771	47.4%	5 461	18.2%	207.1%
National Government		21 132	15 921	75.3%	15 921	75.3%	5 290	26.2%	201.0%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		21 132	15 921	75.3%	15 921	75.3%	5 290	26.2%	201.0%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		14 230	851	6.0%	851	6.0%	172	1.8%	395.2%
Capital Expenditure Functional		35 363	16 771	47.4%	16 771	47.4%	5 461	18.2%	207.1%
Municipal governance and administration		8 313	851	10.2%	851	10.2%	-	-	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		8 313	851	10.2%	851	10.2%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		4 655	3 033	65.1%	3 033	65.1%	2 088	29.1%	45.3%
Community and Social Services		4 655	2 357	50.6%	2 357	50.6%	168	3.8%	1 305.9%
Sport And Recreation		-	370	-	370	-	1 423	51.3%	(74.0%)
Public Safety		-	306	-	306	-	497	-	(38.3%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		22 394	12 888	57.5%	12 888	57.5%	3 374	25.4%	282.0%
Planning and Development		7 657	4 750	62.0%	4 750	62.0%	3 061	24.3%	55.1%
Road Transport		14 738	8 138	55.2%	8 138	55.2%	312	44.9%	2 507.2%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		228 256	205 879	90.2%	205 879	90.2%	61 095	26.9%	237.0%
Property rates		27 065	-	-	-	-	-	-	-
Service charges		786	-	-	-	-	-	-	-

Other revenue	3 646	25	7%	25	7%	-	-	(100.0%)
Transfers and Subsidies - Operational	164 456	140 798	85.6%	140 798	85.6%	1 039	.6%	13 451.3%
Transfers and Subsidies - Capital	24 302	65 000	267.5%	65 000	267.5%	60 000	245.5%	8.3%
Interest	8 000	56	.7%	56	.7%	56	1.2%	1.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(205 831)	(80 531)	39.1%	(80 531)	39.1%	(47 476)	22.1%	69.6%
Suppliers and employees	(201 162)	(80 531)	40.0%	(80 531)	40.0%	(47 476)	22.4%	69.6%
Finance charges	(300)	-	-	-	-	-	-	-
Transfers and grants	(4 370)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	22 425	125 348	559.0%	125 348	559.0%	13 618	113.9%	820.4%
Cash Flow from Investing Activities								
Receipts	2 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(40 667)	-	-	-	-	-	-	-
Capital assets	(40 667)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(38 667)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(16 242)	125 348	(771.7%)	125 348	(771.7%)	13 618	(68.0%)	820.4%
Cash/cash equivalents at the year begin:	69 093	(357)	(.5%)	(357)	(.5%)	88 180	135.0%	(100.4%)
Cash/cash equivalents at the year end:	52 851	219 828	415.9%	219 828	415.9%	101 798	224.8%	115.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 695	9.8%	(161)	(.3%)	527	1.1%	42 685	89.4%	47 745	65.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	382	1.9%	(11)	(.1%)	166	.8%	19 353	97.3%	19 889	27.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	16.1%	-	-	-	-	90	83.9%	108	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 737	100.0%	5 737	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(54)	100.0%	(54)	(.1%)	-	-	-	-
Total By Income Source	5 094	6.9%	(172)	(.2%)	693	.9%	67 812	92.4%	73 426	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 170	15.5%	(78)	(.4%)	(321)	(1.6%)	17 669	86.4%	20 440	27.8%	-	-	-	-
Commercial	719	4.0%	(14)	(.1%)	361	2.0%	16 946	94.1%	18 012	24.5%	-	-	-	-
Households	575	1.8%	(84)	(.3%)	396	1.2%	30 826	97.2%	31 712	43.2%	-	-	-	-
Other	630	19.3%	3	.1%	256	7.9%	2 371	72.7%	3 261	4.4%	-	-	-	-
Total By Customer Group	5 094	6.9%	(172)	(.2%)	693	.9%	67 812	92.4%	73 426	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 878	78.6%	977	26.7%	(0)	-	(191)	(5.2%)	3 664	106.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	34	(14.6%)	-	-	-	-	(269)	114.6%	(235)	(6.8%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 913	84.9%	977	28.5%	(0)	-	(460)	(13.4%)	3 429	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 632 705	569 442	34.9%	569 442	34.9%	492 361	30.7%	15.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	351 077	84 120	24.0%	84 120	24.0%	74 037	23.8%	13.6%
Service charges - Waste Water Management	122 056	26 805	22.0%	26 805	22.0%	26 611	30.2%	.7%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	63 863	34 391	53.9%	34 391	53.9%	941	.7%	3 553.7%
Agency services	2 451	608	24.8%	608	24.8%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	69 437	26 587	38.3%	26 587	38.3%	28 475	31.3%	(6.6%)
Interest earned from Current and Non Current Assets	38 392	8 726	22.7%	8 726	22.7%	11 902	38.6%	(26.7%)
Dividends	21 592	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 811	178	3.7%	178	3.7%	85	1.8%	108.7%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	939	13	1.4%	13	1.4%	-	-	(100.0%)
Licences or permits	48	4	7.7%	4	7.7%	8	17.4%	(53.6%)
Transfer and subsidies - Operational	957 845	388 011	40.5%	388 011	40.5%	350 302	39.0%	10.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	194	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 618 140	288 344	17.8%	288 344	17.8%	246 869	15.7%	16.8%
Employee related costs	372 876	82 898	22.2%	82 898	22.2%	74 416	22.4%	11.4%
Remuneration of councillors	13 045	3 560	27.3%	3 560	27.3%	2 632	19.4%	35.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	237 617	5 952	2.5%	5 952	2.5%	5 797	2.6%	2.7%
Debt impairment	(267 250)	-	-	-	-	-	-	-
Depreciation and amortisation	172 369	38 689	22.4%	38 689	22.4%	33 924	20.1%	14.0%
Interest	214	122	56.8%	122	56.8%	1 093	14.1%	(88.9%)
Contracted services	240 826	61 430	25.5%	61 430	25.5%	47 417	20.4%	29.6%
Transfers and subsidies	45 309	11 058	24.4%	11 058	24.4%	7 049	16.1%	56.9%
Irrecoverable debts written off	410 648	(275)	(.1%)	(275)	(.1%)	695	2.1%	(139.6%)
Operational costs	276 763	84 910	30.7%	84 910	30.7%	73 845	23.0%	15.0%
Losses on disposal of Assets	3 500	-	-	-	-	-	-	-
Other Losses	112 222	-	-	-	-	-	-	-
Surplus/(Deficit)	14 565	281 098	-	281 098	-	245 492	-	-
Transfers and subsidies - capital (monetary allocations)	281 150	41 104	14.6%	41 104	14.6%	46 263	15.8%	(11.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	295 715	322 202		322 202		291 755		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	295 715	322 202		322 202		291 755		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	295 715	322 202		322 202		291 755		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	295 715	322 202		322 202		291 755		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		357 453	47 511	13.3%	47 511	13.3%	40 568	8.4%	17.1%
National Government		244 478	35 745	14.6%	35 745	14.6%	40 156	15.8%	(11.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		244 478	35 745	14.6%	35 745	14.6%	40 156	15.8%	(11.0%)
Borrowing		300	-	-	-	-	-	-	-
Internally generated funds		112 674	11 765	10.4%	11 765	10.4%	411	.6%	2 761.2%
Capital Expenditure Functional		357 453	47 511	13.3%	47 511	13.3%	40 568	8.4%	17.1%
Municipal governance and administration		59 369	185	.3%	185	.3%	263	.2%	(29.5%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		59 369	185	.3%	185	.3%	263	.2%	(29.5%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		90	-	-	-	-	-	-	-
Community and Social Services		10	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		80	-	-	-	-	-	-	-
Economic and Environmental Services		280	27	9.5%	27	9.5%	41	3.6%	(34.7%)
Planning and Development		280	27	9.5%	27	9.5%	41	3.6%	(34.7%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		297 713	47 299	15.9%	47 299	15.9%	40 264	13.1%	17.5%
Energy sources		-	-	-	-	-	-	-	-
Water Management		171 012	28 196	16.5%	28 196	16.5%	30 920	16.6%	(8.8%)
Waste Water Management		126 701	19 103	15.1%	19 103	15.1%	9 344	7.7%	104.4%
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 910 961	677 791	35.5%	677 791	35.5%	543 345	31.2%	24.7%
Property rates		-	-	-	-	-	-	-	-
Service charges		358 326	86 734	24.2%	86 734	24.2%	66 433	28.2%	30.6%

Other revenue	213 382	72 925	34.2%	72 925	34.2%	43 318	21.8%	68.3%
Transfers and Subsidies - Operational	957 845	367 156	38.3%	367 156	38.3%	343 413	36.4%	6.9%
Transfers and Subsidies - Capital	281 150	141 000	50.2%	141 000	50.2%	77 834	26.6%	81.2%
Interest	78 666	9 976	12.7%	9 976	12.7%	12 348	14.8%	(19.2%)
Dividends	21 592	-	-	-	-	-	-	-
Payments	(1 431 004)	(395 936)	27.7%	(395 936)	27.7%	(362 658)	29.2%	9.2%
Suppliers and employees	(1 428 951)	(395 524)	27.7%	(395 524)	27.7%	(362 658)	29.3%	9.1%
Finance charges	(900)	(413)	45.9%	(413)	45.9%	-	-	(100.0%)
Transfers and grants	(1 153)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	479 956	281 854	58.7%	281 854	58.7%	180 687	36.3%	56.0%
Cash Flow from Investing Activities								
Receipts	860	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	860	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(477 923)	(55 290)	11.6%	(55 290)	11.6%	(41 693)	11.3%	32.6%
Capital assets	(477 923)	(55 290)	11.6%	(55 290)	11.6%	(41 693)	11.3%	32.6%
Net Cash from/(used) Investing Activities	(477 063)	(55 290)	11.6%	(55 290)	11.6%	(41 693)	11.3%	32.6%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(12 127)	(4 212)	34.7%	(4 212)	34.7%	(3 418)	9.6%	23.2%
Repayment of borrowing	(12 127)	(4 212)	34.7%	(4 212)	34.7%	(3 418)	9.6%	23.2%
Net Cash from/(used) Financing Activities	(12 127)	(4 212)	34.7%	(4 212)	34.7%	(3 418)	9.6%	23.2%
Net Increase/(Decrease) in cash held	(9 234)	222 352	(2 408.1%)	222 352	(2 408.1%)	135 575	145.2%	64.0%
Cash/cash equivalents at the year begin:	222 439	215 967	97.1%	215 967	97.1%	426 405	331.6%	(49.4%)
Cash/cash equivalents at the year end:	213 205	436 241	204.6%	436 241	204.6%	527 131	237.5%	(17.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 889	4.6%	26 014	3.4%	26 270	3.5%	671 128	88.5%	758 302	62.0%	(1 551)	(.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	732	100.0%	732	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 157	8.0%	6 942	5.0%	7 334	5.2%	114 382	81.8%	139 815	11.4%	(150)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 924	3.1%	9 475	3.0%	9 336	3.0%	286 623	90.9%	315 357	25.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	.1%	250	3.1%	263	3.3%	7 456	93.5%	7 974	.7%	(19)	(.2%)	-	-
Total By Income Source	55 976	4.6%	42 681	3.5%	43 202	3.5%	1 080 320	88.4%	1 222 180	100.0%	(1 720)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 689	10.1%	6 907	10.4%	3 863	5.8%	48 851	73.7%	66 310	5.4%	-	-	-	-
Commercial	11 619	16.9%	4 169	6.1%	4 181	6.1%	48 878	71.0%	68 846	5.6%	-	-	-	-
Households	37 669	3.5%	31 606	2.9%	35 158	3.2%	982 591	90.4%	1 087 024	88.9%	(1 720)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	55 976	4.6%	42 681	3.5%	43 202	3.5%	1 080 320	88.4%	1 222 180	100.0%	(1 720)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	38 855	100.0%	-	-	-	-	-	-	38 855	72.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 236	61.0%	(902)	(6.0%)	5 539	36.6%	1 271	8.4%	15 144	28.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	48 090	89.1%	(902)	(1.7%)	5 539	10.3%	1 271	2.4%	53 999	100.0%

Contact Details

Municipal Manager	Mr Sazi Mbhele	032 551 9501
Chief Financial Officer	Mr Dumisani Dlamini	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	76 818	30 409	39.6%	30 409	39.6%	29 525	40.3%	3.0%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	115	28	24.0%	28	24.0%	22	20.5%	24.5%
Sale of Goods and Rendering of Services	26	12	45.3%	12	45.3%	1	2.1%	772.7%
Agency services	300	60	20.1%	60	20.1%	60	31.8%	(.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	520	1	.2%	1	.2%	273	7.4%	(99.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 131	130	2.5%	130	2.5%	122	13.6%	6.3%
Licence and permits	305	48	15.7%	48	15.7%	11	21.9%	335.9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	80	-	-	-	-	110	157.0%	(100.0%)
Non-Exchange Revenue								
Property rates	12 510	7 110	56.8%	7 110	56.8%	5 052	47.5%	40.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	487	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 145	23 021	40.3%	23 021	40.3%	23 874	41.7%	(3.6%)
Interest	200	-	-	-	-	(0)	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	72 949	18 192	24.9%	18 192	24.9%	19 929	27.2%	(8.7%)
Employee related costs	48 560	13 446	27.7%	13 446	27.7%	12 431	29.2%	8.2%
Remuneration of councillors	4 751	1 055	22.2%	1 055	22.2%	1 123	24.2%	(6.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	1 876	-	-	-	-	-	-	-
Depreciation and amortisation	10 331	-	-	-	-	-	-	-
Interest	-	51	-	51	-	1	-	6 567.2%
Contracted services	3 278	2 032	62.0%	2 032	62.0%	2 956	60.1%	(31.2%)
Transfers and subsidies	1 200	424	35.3%	424	35.3%	376	31.3%	12.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	2 953	1 178	39.9%	1 178	39.9%	3 043	45.7%	(61.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	7	-	7	-	1	-	852.8%
Surplus/(Deficit)	3 869	12 217	-	12 217	-	9 596	-	-
Transfers and subsidies - capital (monetary allocations)	29 010	2 741	9.4%	2 741	9.4%	24 262	81.6%	(88.7%)
Transfers and subsidies - capital (in-kind)	900	-	-	-	-	210	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	33 779	14 958		14 958		34 068		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 779	14 958		14 958		34 068		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 779	14 958		14 958		34 068		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 779	14 958		14 958		34 068		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	29 910	2 266	7.6%	2 266	7.6%	22 385	75.0%	(89.9%)
National Government	29 010	2 266	7.8%	2 266	7.8%	22 257	78.0%	(89.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	900	-	-	-	-	-	-	-
Transfers recognised - capital	29 910	2 266	7.6%	2 266	7.6%	22 257	74.8%	(89.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	128	128.4%	(100.0%)
Capital Expenditure Functional	29 910	2 266	7.6%	2 266	7.6%	22 385	75.0%	(89.9%)
Municipal governance and administration	-	-	-	-	-	26	2.0%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	26	2.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	936	-	936	-	102	-	813.6%
Community and Social Services	-	-	-	-	-	102	-	(100.0%)
Sport And Recreation	-	936	-	936	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 010	1 330	4.6%	1 330	4.6%	22 257	78.0%	(94.0%)
Planning and Development	-	-	-	-	-	210	-	(100.0%)
Road Transport	29 010	1 330	4.6%	1 330	4.6%	22 047	77.2%	(94.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	900	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	104 791	15 117	14.4%	15 117	14.4%	34 263	37.8%	(55.9%)
Property rates	10 733	22	2%	22	2%	19	-	14.3%
Service charges	105	1	1.3%	1	1.3%	2	8.2%	(30.1%)

Other revenue	6 378	253	4.0%	253	4.0%	308	3.5%	(18.1%)
Transfers and Subsidies - Operational	57 145	10 173	17.8%	10 173	17.8%	13 114	27.8%	(22.4%)
Transfers and Subsidies - Capital	29 910	4 667	15.6%	4 667	15.6%	20 548	66.4%	(77.3%)
Interest	520	1	.2%	1	2%	271	7.3%	(99.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(64 320)	18 150	(28.2%)	18 150	(28.2%)	18 150	(18.0%)	-
Suppliers and employees	(60 028)	18 150	(30.2%)	18 150	(30.2%)	18 150	(18.3%)	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 292)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	40 471	33 267	82.2%	33 267	82.2%	52 413	(522.8%)	(36.5%)
Cash Flow from Investing Activities								
Receipts	2 500	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(29 910)	-	-	-	-	-	-	-
Capital assets	(29 910)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(27 410)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 061	33 267	254.7%	33 267	254.7%	52 413	(131.2%)	(36.5%)
Cash/cash equivalents at the year begin:	11 607	49 194	423.9%	49 194	423.9%	-	-	(100.0%)
Cash/cash equivalents at the year end:	24 668	22 313	90.5%	22 313	90.5%	52 413	(131.2%)	(57.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	143	100.0%	143	5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	957	3.9%	(28)	(.1%)	2 609	10.6%	21 172	85.7%	24 710	91.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	20	6.3%	-	-	10	3.1%	294	90.6%	324	1.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	5.3%	-	-	14	2.2%	576	92.5%	623	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 124	100.0%	1 124	4.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	202	100.0%	202	.7%	-	-	-	-
Total By Income Source	1 011	3.7%	(28)	(.1%)	2 632	9.7%	23 510	86.7%	27 126	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(26)	(.3%)	(22)	(.3%)	838	10.1%	7 506	90.5%	8 295	30.6%	-	-	-	-
Commercial	98	4.3%	(3)	(.1%)	546	24.1%	1 622	71.7%	2 263	8.3%	-	-	-	-
Households	(76)	(5.6%)	-	-	119	8.7%	1 327	96.9%	1 370	5.0%	-	-	-	-
Other	1 015	6.7%	(2)	-	1 129	7.4%	13 056	85.9%	15 198	56.0%	-	-	-	-
Total By Customer Group	1 011	3.7%	(28)	(.1%)	2 632	9.7%	23 510	86.7%	27 126	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24	2.8%	-	-	841	97.2%	(0)	-	865	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24	2.8%	-	-	841	97.2%	(0)	-	865	100.0%

Contact Details

Municipal Manager	Mr Zakhale C. Tshabalala	033 996 6001
Chief Financial Officer	Mr Nkosiomusa Mkhize	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter			Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	825 905	228 098	27.6%	228 098	27.6%	268 800	33.7%	(15.1%)
Exchange Revenue								
Service charges - Electricity	342 672	77 770	22.7%	77 770	22.7%	85 671	26.8%	(9.2%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 950	2 474	22.6%	2 474	22.6%	2 610	24.9%	(5.2%)
Sale of Goods and Rendering of Services	521	135	26.0%	135	26.0%	71	14.9%	91.7%
Agency services	15	-	-	-	-	7	16.9%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 168	2 337	5.7%	2 337	5.7%	9 557	24.5%	(75.5%)
Interest earned from Current and Non Current Assets	8 541	1 336	15.6%	1 336	15.6%	2 813	26.2%	(52.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	687	162	23.5%	162	23.5%	163	23.1%	(.9%)
Licence and permits	382	89	23.3%	89	23.3%	60	19.7%	49.5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 254	1 095	48.6%	1 095	48.6%	373	20.7%	193.5%
Non-Exchange Revenue								
Property rates	131 355	30 821	23.5%	30 821	23.5%	52 626	39.9%	(41.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 072	232	7.6%	232	7.6%	386	9.5%	(39.9%)
Licences or permits	1 836	489	26.6%	489	26.6%	451	23.2%	8.4%
Transfer and subsidies - Operational	261 032	107 888	41.3%	107 888	41.3%	109 030	41.8%	(1.0%)
Interest	21 421	3 269	15.3%	3 269	15.3%	4 982	34.5%	(34.4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	861 598	180 835	21.0%	180 835	21.0%	176 830	20.9%	2.3%
Employee related costs	220 487	56 140	25.5%	56 140	25.5%	53 270	25.4%	5.4%
Remuneration of councillors	20 378	4 763	23.4%	4 763	23.4%	4 566	18.8%	4.3%
Bulk purchases - electricity	289 778	72 719	25.1%	72 719	25.1%	72 960	26.8%	(.3%)
Inventory consumed	33 652	6 251	18.6%	6 251	18.6%	5 352	17.5%	16.8%
Debt impairment	23 526	-	-	-	-	-	-	-
Depreciation and amortisation	116 398	-	-	-	-	-	-	-
Interest	351	-	-	-	-	528	8.7%	(100.0%)
Contracted services	95 312	32 670	34.3%	32 670	34.3%	32 130	33.9%	1.7%
Transfers and subsidies	1 000	-	-	-	-	-	-	-
Irrecoverable debts written off	17 153	-	-	-	-	-	-	-
Operational costs	43 562	8 290	19.0%	8 290	19.0%	8 023	23.8%	3.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 692)	47 263	-	47 263	-	91 970	-	-
Transfers and subsidies - capital (monetary allocations)	43 800	20 088	45.9%	20 088	45.9%	9 581	17.9%	109.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 108	67 352		67 352		101 551		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 108	67 352		67 352		101 551		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 108	67 352		67 352		101 551		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 108	67 352		67 352		101 551		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		38 987	17 863	45.8%	17 863	45.8%	8 445	17.7%	111.5%
National Government		38 087	17 691	46.4%	17 691	46.4%	8 332	17.9%	112.3%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		38 087	17 691	46.4%	17 691	46.4%	8 332	17.9%	112.3%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		900	172	19.1%	172	19.1%	114	8.7%	51.2%
Capital Expenditure Functional		38 987	17 863	45.8%	17 863	45.8%	8 670	18.1%	106.0%
Municipal governance and administration		500	72	14.5%	72	14.5%	17	1.7%	318.3%
Executive and Council		200	14	7.2%	14	7.2%	0	-	3 754.4%
Finance and administration		300	58	19.3%	58	19.3%	17	1.9%	242.5%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		100	100	99.6%	100	99.6%	80	79.5%	25.2%
Community and Social Services		100	100	99.6%	100	99.6%	80	79.5%	25.2%
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		38 387	17 691	46.1%	17 691	46.1%	8 284	22.8%	113.6%
Planning and Development		200	-	-	-	-	824	824.4%	(100.0%)
Road Transport		38 187	17 691	46.3%	17 691	46.3%	7 459	20.6%	137.2%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	289	2.8%	(100.0%)
Energy sources		-	-	-	-	-	289	2.8%	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		774 020	288 716	37.3%	288 716	37.3%	353 618	42.3%	(18.4%)
Property rates		88 534	19 810	22.4%	19 810	22.4%	17 502	16.2%	13.2%
Service charges		276 587	111 887	40.5%	111 887	40.5%	93 370	28.5%	19.8%

Other revenue	74 022	13 738	18.6%	13 738	18.6%	116 052	515.3%	(88.2%)
Transfers and Subsidies - Operational	261 032	114 577	43.9%	114 577	43.9%	108 113	41.5%	6.0%
Transfers and Subsidies - Capital	43 800	27 664	63.2%	27 664	63.2%	16 330	30.5%	69.4%
Interest	30 045	1 041	3.5%	1 041	3.5%	2 251	3.5%	(53.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(708 891)	(173 830)	24.5%	(173 830)	24.5%	(169 414)	25.2%	2.6%
Suppliers and employees	(707 540)	(173 830)	24.6%	(173 830)	24.6%	(169 414)	25.4%	2.6%
Finance charges	(351)	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 129	114 886	176.4%	114 886	176.4%	184 204	112.2%	(37.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(38 987)	(19 527)	50.1%	(19 527)	50.1%	(11 855)	24.8%	64.7%
Capital assets	(38 987)	(19 527)	50.1%	(19 527)	50.1%	(11 855)	24.8%	64.7%
Net Cash from/(used) Investing Activities	(38 987)	(19 527)	50.1%	(19 527)	50.1%	(11 855)	24.8%	64.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 142	95 359	364.8%	95 359	364.8%	172 349	148.1%	(44.7%)
Cash/cash equivalents at the year begin:	(22 086)	2 165	(9.8%)	2 165	(9.8%)	72 060	73.3%	(97.0%)
Cash/cash equivalents at the year end:	4 056	99 683	2 457.8%	99 683	2 457.8%	244 409	113.8%	(59.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 949	11.6%	14 130	8.6%	5 827	3.6%	124 530	76.2%	163 436	25.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 105	4.6%	8 350	3.8%	7 451	3.4%	191 615	88.1%	217 521	33.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	1	100.0%	-	-	-	-	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	911	2.0%	761	1.7%	804	1.8%	43 144	94.6%	45 620	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 244	1.5%	3 126	1.4%	5 908	2.7%	203 506	94.3%	215 783	33.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	686	100.0%	686	.1%	0	.1%	-	-
Total By Income Source	33 210	5.2%	26 368	4.1%	19 990	3.1%	563 480	87.6%	643 047	100.0%	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 656	6.5%	6 192	7.1%	5 471	6.3%	69 856	80.1%	87 174	13.6%	-	-	-	-
Commercial	21 079	7.1%	15 136	5.1%	8 173	2.8%	251 559	85.0%	295 947	46.0%	0	-	-	-
Households	6 475	2.5%	5 039	1.9%	6 346	2.4%	242 065	93.1%	259 925	40.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 210	5.2%	26 368	4.1%	19 990	3.1%	563 480	87.6%	643 047	100.0%	0	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40	100.0%	-	-	-	-	-	-	40	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	40	100.0%	-	-	-	-	-	-	40	100.0%

Contact Details

Municipal Manager	Mr Sithembiso Blessing Mthembu	036 342 7801
Chief Financial Officer	Mr Radebe Sibusiso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOHANNES PHUMANI PHUNGULA (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	244 547	88 726	36.3%	88 726	36.3%	91 326	36.3%	(2.8%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 472	990	28.5%	990	28.5%	839	19.0%	17.9%
Sale of Goods and Rendering of Services	13 344	6 184	46.3%	6 184	46.3%	3 699	82.6%	67.2%
Agency services	1 500	350	23.3%	350	23.3%	114	8.2%	206.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 070	268	25.1%	268	25.1%	228	22.2%	17.8%
Interest earned from Current and Non Current Assets	20 880	4 588	22.0%	4 588	22.0%	5 496	28.2%	(16.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 846	453	15.9%	453	15.9%	723	28.5%	(37.4%)
Licence and permits	3 687	833	22.6%	833	22.6%	919	27.1%	(9.3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 103	92	4.4%	92	4.4%	557	29.9%	(83.4%)
Non-Exchange Revenue								
Property rates	33 638	8 557	25.4%	8 557	25.4%	12 835	24.7%	(33.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 260	416	33.0%	416	33.0%	378	46.9%	9.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	151 377	62 687	41.4%	62 687	41.4%	62 883	41.5%	(.3%)
Interest	9 370	3 307	35.3%	3 307	35.3%	2 654	29.6%	24.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	309 979	54 222	17.5%	54 222	17.5%	51 587	22.1%	5.1%
Employee related costs	116 034	26 624	22.9%	26 624	22.9%	23 004	23.2%	15.7%
Remuneration of councillors	12 338	2 931	23.8%	2 931	23.8%	2 852	25.0%	2.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 772	436	15.7%	436	15.7%	184	11.2%	137.2%
Debt impairment	23 067	-	-	-	-	-	-	-
Depreciation and amortisation	48 000	7 488	15.6%	7 488	15.6%	7 676	18.7%	(2.4%)
Interest	7	2	27.1%	2	27.1%	0	11.2%	487.2%
Contracted services	53 376	8 543	16.0%	8 543	16.0%	9 078	32.7%	(5.9%)
Transfers and subsidies	4 918	380	7.7%	380	7.7%	36	1.2%	940.8%
Irrecoverable debts written off	3 000	-	-	-	-	225	9.0%	(100.0%)
Operational costs	46 465	7 819	16.8%	7 819	16.8%	8 531	23.6%	(8.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(65 432)	34 504	-	34 504	-	39 739	-	-
Transfers and subsidies - capital (monetary allocations)	32 576	8 998	27.6%	8 998	27.6%	10 192	32.8%	(11.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(32 856)	43 502		43 502		49 931		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(32 856)	43 502		43 502		49 931		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(32 856)	43 502		43 502		49 931		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(32 856)	43 502		43 502		49 931		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		71 203	13 361	18.8%	13 361	18.8%	15 105	24.2%	(11.5%)
National Government		28 327	8 036	28.4%	8 036	28.4%	7 124	26.4%	12.8%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		28 327	8 036	28.4%	8 036	28.4%	7 124	26.4%	12.8%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		42 876	5 325	12.4%	5 325	12.4%	7 981	22.5%	(33.3%)
Capital Expenditure Functional		71 203	13 361	18.8%	13 361	18.8%	15 105	24.2%	(11.5%)
Municipal governance and administration		4 912	2 165	44.1%	2 165	44.1%	2	-	129 823.3%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		4 912	2 165	44.1%	2 165	44.1%	2	.1%	129 823.3%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		22 285	3 511	15.8%	3 511	15.8%	9 216	53.4%	(61.9%)
Community and Social Services		4 522	1 318	29.1%	1 318	29.1%	3 224	37.3%	(59.1%)
Sport And Recreation		8 852	2 193	24.8%	2 193	24.8%	5 971	71.3%	(63.3%)
Public Safety		8 910	-	-	-	-	21	8.2%	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		43 310	7 686	17.7%	7 686	17.7%	2 588	9.0%	197.0%
Planning and Development		16 359	1 649	10.1%	1 649	10.1%	390	2.0%	322.9%
Road Transport		26 951	6 036	22.4%	6 036	22.4%	2 198	25.0%	174.7%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		697	-	-	-	-	3 299	25.7%	(100.0%)
Energy sources		-	-	-	-	-	3 287	26.3%	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		697	-	-	-	-	12	3.6%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		272 235	151 567	55.7%	151 567	55.7%	189 019	71.7%	(19.8%)
Property rates		16 819	8 331	49.5%	8 331	49.5%	13 050	31.3%	(36.2%)
Service charges		1 704	95	5.6%	95	5.6%	48	1.2%	97.5%

Other revenue	48 519	16 439	33.9%	16 439	33.9%	9 850	88.8%	66.9%
Transfers and Subsidies - Operational	151 737	81 315	53.6%	81 315	53.6%	127 525	81.6%	(36.2%)
Transfers and Subsidies - Capital	32 576	32 000	98.2%	32 000	98.2%	23 313	75.1%	37.3%
Interest	20 880	13 387	64.1%	13 387	64.1%	15 234	78.1%	(12.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(249 023)	(9 096)	3.7%	(9 096)	3.7%	(58 852)	31.4%	(84.5%)
Suppliers and employees	(244 127)	(9 096)	3.7%	(9 096)	3.7%	(58 852)	31.9%	(84.5%)
Finance charges	(7)	-	-	-	-	-	-	-
Transfers and grants	(4 888)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	23 212	142 471	613.8%	142 471	613.8%	130 168	170.2%	9.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(81 834)	(13 747)	16.8%	(13 747)	16.8%	(16 735)	23.3%	(17.9%)
Capital assets	(81 834)	(13 747)	16.8%	(13 747)	16.8%	(16 735)	23.3%	(17.9%)
Net Cash from/(used) Investing Activities	(81 834)	(13 747)	16.8%	(13 747)	16.8%	(16 735)	23.3%	(17.9%)
Cash Flow from Financing Activities								
Receipts	(30)	10	(34.4%)	10	(34.4%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(30)	10	(34.4%)	10	(34.4%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(30)	10	(34.4%)	10	(34.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(58 652)	128 734	(219.5%)	128 734	(219.5%)	113 433	2 468.0%	13.5%
Cash/cash equivalents at the year begin:	180 727	-	-	-	-	202 432	87.3%	(100.0%)
Cash/cash equivalents at the year end:	122 075	128 734	105.5%	128 734	105.5%	315 865	133.6%	(99.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 855	4.7%	(169)	(2%)	1 982	1.9%	97 492	93.6%	104 160	74.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	618	5.9%	(1)	-	222	2.1%	9 563	91.9%	10 402	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	204	40.9%	(11)	(2.2%)	93	18.5%	214	42.8%	500	4%	-	-	-	-
Interest on Arrear Debtor Accounts	2 415	10.0%	-	-	1 155	4.8%	20 477	85.2%	24 046	17.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	8 092	5.8%	(181)	(.1%)	3 451	2.5%	127 747	91.8%	139 108	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 861	8.8%	(0)	-	1 356	4.2%	28 226	87.0%	32 444	23.3%	-	-	-	-
Commercial	929	4.5%	(46)	(2%)	317	1.6%	19 271	94.1%	20 472	14.7%	-	-	-	-
Households	1 701	3.2%	(54)	(.1%)	817	1.5%	50 601	95.4%	53 065	38.1%	-	-	-	-
Other	2 602	7.9%	(82)	(2%)	960	2.9%	29 648	89.5%	33 128	23.8%	-	-	-	-
Total By Customer Group	8 092	5.8%	(181)	(.1%)	3 451	2.5%	127 747	91.8%	139 108	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 938	100.0%	-	-	-	-	-	-	3 938	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 938	100.0%	-	-	-	-	-	-	3 938	100.0%

Contact Details

Municipal Manager	Mr Mlungisi Eloutherius Mkhize	039 834 7700
Chief Financial Officer	Ms Syasanga Yolani Sityata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	340 292	128 214	37.7%	128 214	37.7%	129 308	37.7%	(.8%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 447	1 061	23.9%	1 061	23.9%	1 105	21.6%	(4.0%)
Sale of Goods and Rendering of Services	4 713	1 183	25.1%	1 183	25.1%	254	3.1%	365.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 861	756	40.6%	756	40.6%	485	34.8%	56.1%
Interest earned from Current and Non Current Assets	1 770	990	55.9%	990	55.9%	1 252	33.9%	(20.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 783	941	24.9%	941	24.9%	817	21.5%	15.2%
Licence and permits	1 200	158	13.2%	158	13.2%	123	6.0%	29.0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	574	208	36.2%	208	36.2%	198	45.9%	5.3%
Non-Exchange Revenue								
Property rates	47 372	11 460	24.2%	11 460	24.2%	11 289	26.5%	1.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	797	232	29.1%	232	29.1%	143	15.8%	62.4%
Licences or permits	230	276	120.0%	276	120.0%	262	-	5.3%
Transfer and subsidies - Operational	271 405	110 061	40.6%	110 061	40.6%	112 759	41.4%	(2.4%)
Interest	2 140	888	41.5%	888	41.5%	621	24.8%	43.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	326 146	83 619	25.6%	83 619	25.6%	88 337	26.7%	(5.3%)
Employee related costs	182 002	44 079	24.2%	44 079	24.2%	40 090	26.2%	10.0%
Remuneration of councillors	22 686	4 846	21.4%	4 846	21.4%	4 648	25.0%	4.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	12 721	6 096	47.9%	6 096	47.9%	(968)	(36.9%)	(729.8%)
Depreciation and amortisation	39 415	9 803	24.9%	9 803	24.9%	9 643	31.4%	1.7%
Interest	-	221	-	221	-	-	-	(100.0%)
Contracted services	24 706	4 415	17.9%	4 415	17.9%	8 516	21.7%	(48.2%)
Transfers and subsidies	9 202	838	9.1%	838	9.1%	1 961	11.3%	(57.2%)
Irrecoverable debts written off	4 337	8	.2%	8	.2%	785	20.1%	(99.0%)
Operational costs	31 076	13 313	42.8%	13 313	42.8%	23 662	36.5%	(43.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 145	44 595	-	44 595	-	40 970	-	-
Transfers and subsidies - capital (monetary allocations)	55 461	5 499	9.9%	5 499	9.9%	11 562	21.7%	(52.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 606	50 094		50 094		52 532		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	69 606	50 094		50 094		52 532		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 606	50 094		50 094		52 532		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 606	50 094		50 094		52 532		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		46 337	6 912	14.9%	6 912	14.9%	(109 785)	(148.2%)	(106.3%)
National Government		44 248	5 274	11.9%	5 274	11.9%	(28 606)	(65.3%)	(118.4%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		44 248	5 274	11.9%	5 274	11.9%	(28 606)	(65.3%)	(118.4%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		2 089	1 638	78.4%	1 638	78.4%	(81 179)	(268.4%)	(102.0%)
Capital Expenditure Functional		46 337	6 912	14.9%	6 912	14.9%	(231 581)	(309.7%)	(103.0%)
Municipal governance and administration		2 089	106	5.1%	106	5.1%	(32 156)	(134.9%)	(100.3%)
Executive and Council		-	-	-	-	-	(35 523)	-	(100.0%)
Finance and administration		2 089	106	5.1%	106	5.1%	3 367	14.1%	(96.9%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		19 726	5 206	26.4%	5 206	26.4%	(179 794)	(1 107.1%)	(102.9%)
Community and Social Services		16 439	1 559	9.5%	1 559	9.5%	(158 777)	(5 072.1%)	(101.0%)
Sport And Recreation		3 287	3 647	110.9%	3 647	110.9%	(20 964)	(162.8%)	(117.4%)
Public Safety		-	-	-	-	-	(52)	(22.3%)	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		22 759	1 600	7.0%	1 600	7.0%	(19 297)	(55.6%)	(108.3%)
Planning and Development		1 174	-	-	-	-	(12 123)	(82.1%)	(100.0%)
Road Transport		21 585	1 600	7.4%	1 600	7.4%	(7 001)	(35.1%)	(122.8%)
Environmental Protection		-	-	-	-	-	(173)	-	(100.0%)
Trading Services		1 764	-	-	-	-	(334)	-	(100.0%)
Energy sources		-	-	-	-	-	(334)	-	(100.0%)
Water Management		1 764	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		393 070	165 787	42.2%	165 787	42.2%	(406 251)	(105.4%)	(140.8%)
Property rates		37 235	-	-	-	-	(25 774)	(85.9%)	(100.0%)
Service charges		2 600	-	-	-	-	(2 371)	(94.8%)	(100.0%)

Other revenue	24 499	36	.1%	36	.1%	(10 309)	(43.4%)	(100.3%)
Transfers and Subsidies - Operational	271 605	165 751	61.0%	165 751	61.0%	(276 733)	(101.7%)	(159.9%)
Transfers and Subsidies - Capital	55 461	-	-	-	-	(90 763)	(170.6%)	(100.0%)
Interest	1 770	1	-	1	-	(301)	(8.1%)	(100.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(274 312)	(34 067)	12.4%	(34 067)	12.4%	679 063	(223.1%)	(105.0%)
Suppliers and employees	(273 159)	(34 067)	12.5%	(34 067)	12.5%	679 063	(223.9%)	(105.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 152)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	118 758	131 720	110.9%	131 720	110.9%	272 812	337.0%	(51.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(53 288)	-	-	-	-	-	-	-
Capital assets	(53 288)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(53 288)	-	-	-	-	-	-	-
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	65 471	131 720	201.2%	131 720	201.2%	272 812	1 733.7%	(51.7%)
Cash/cash equivalents at the year begin:	1 768	1 098	62.1%	1 098	62.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	67 239	132 819	197.5%	132 819	197.5%	183 024	353.6%	(27.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 757	8.7%	(7)	-	2 133	2.8%	68 563	88.5%	77 447	52.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	719	3.8%	(4)	-	241	1.3%	18 087	95.0%	19 042	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	26.1%	(1)	(.3%)	56	14.3%	234	59.9%	390	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	641	100.0%	641	.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	837	1.6%	6	-	399	.8%	49 755	97.6%	50 997	34.3%	-	-	-	-
Total By Income Source	8 414	5.7%	(7)	-	2 829	1.9%	137 279	92.4%	148 516	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 099	8.2%	(13)	-	1 612	3.2%	44 460	88.6%	50 158	33.8%	-	-	-	-
Commercial	2 559	9.2%	3	-	404	1.5%	24 732	89.3%	27 698	18.6%	-	-	-	-
Households	1 076	1.7%	(2)	-	531	.9%	60 141	97.4%	61 746	41.6%	-	-	-	-
Other	681	7.6%	6	.1%	282	3.2%	7 947	89.1%	8 915	6.0%	-	-	-	-
Total By Customer Group	8 414	5.7%	(7)	-	2 829	1.9%	137 279	92.4%	148 516	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 783	47.8%	155	2.7%	194	3.3%	2 696	46.3%	5 828	25.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 018	23.2%	-	-	-	-	13 267	76.8%	17 285	74.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 801	29.4%	155	.7%	194	.8%	15 963	69.1%	23 113	100.0%

Contact Details

Municipal Manager	Mrs Nonthandazo Pamela Ngcobo	035 572 1292
Chief Financial Officer	Mr Vusi Innocent Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	955 454	364 990	38.2%	364 990	38.2%	343 508	37.4%	6.3%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	75 316	15 756	20.9%	15 756	20.9%	16 680	21.2%	(5.5%)
Service charges - Waste Water Management	10 675	2 358	22.1%	2 358	22.1%	2 446	23.1%	(3.6%)
Service charges - Waste Management	44 346	10 342	23.3%	10 342	23.3%	9 300	21.1%	11.2%
Sale of Goods and Rendering of Services	868	232	26.7%	232	26.7%	99	12.0%	134.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 784	910	51.0%	910	51.0%	1 041	61.3%	(12.5%)
Interest earned from Current and Non Current Assets	27 560	8 194	29.7%	8 194	29.7%	9 314	33.8%	(12.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	337	93.4%	337	93.4%	295	86.0%	14.1%
Licence and permits	124	51	41.1%	51	41.1%	27	25.8%	91.1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 303	1 035	44.9%	1 035	44.9%	1 454	27.7%	(28.8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 656	593	35.8%	593	35.8%	228	1 813.7%	159.8%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	784 953	324 674	41.4%	324 674	41.4%	302 624	40.4%	7.3%
Interest	3 542	309	8.7%	309	8.7%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	1 968	200	10.1%	200	10.1%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 187 482	284 931	24.0%	284 931	24.0%	263 918	22.1%	8.0%
Employee related costs	436 755	103 411	23.7%	103 411	23.7%	80 815	19.4%	28.0%
Remuneration of councillors	19 210	3 758	19.6%	3 758	19.6%	3 378	18.6%	11.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	184 400	35 715	19.4%	35 715	19.4%	48 175	26.9%	(25.9%)
Debt impairment	10 461	-	-	-	-	-	-	-
Depreciation and amortisation	159 856	39 964	25.0%	39 964	25.0%	32 611	21.3%	22.5%
Interest	8 089	2 022	25.0%	2 022	25.0%	1 907	55.8%	6.0%
Contracted services	151 840	40 106	26.4%	40 106	26.4%	46 135	24.2%	(13.1%)
Transfers and subsidies	8 624	4 458	51.7%	4 458	51.7%	624	12.0%	614.6%
Irrecoverable debts written off	10 034	-	-	-	-	-	-	-
Operational costs	136 741	46 800	34.2%	46 800	34.2%	33 418	25.8%	40.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	61 471	8 697	14.1%	8 697	14.1%	16 854	21.5%	(48.4%)
Surplus/(Deficit)	(232 028)	80 059	-	80 059	-	79 590	-	-
Transfers and subsidies - capital (monetary allocations)	465 937	129 441	27.8%	129 441	27.8%	110 077	22.4%	17.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	233 909	209 500		209 500		189 667		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	233 909	209 500		209 500		189 667		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	233 909	209 500		209 500		189 667		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	233 909	209 500		209 500		189 667		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	413 163	113 719	27.5%	113 719	27.5%	108 118	23.3%	5.2%
National Government	405 163	112 557	27.8%	112 557	27.8%	95 719	22.4%	17.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	405 163	112 557	27.8%	112 557	27.8%	95 719	22.4%	17.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 000	1 162	14.5%	1 162	14.5%	12 399	32.9%	(90.6%)
Capital Expenditure Functional	413 163	113 719	27.5%	113 719	27.5%	108 118	23.3%	5.2%
Municipal governance and administration	1 681	54	3.2%	54	3.2%	413	10.9%	(86.9%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 681	54	3.2%	54	3.2%	413	12.4%	(86.9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	411 482	113 665	27.6%	113 665	27.6%	107 705	23.5%	5.5%
Energy sources	-	-	-	-	-	-	-	-
Water Management	388 341	113 501	29.2%	113 501	29.2%	102 782	23.7%	10.4%
Waste Water Management	23 141	163	.7%	163	.7%	2 865	13.1%	(94.3%)
Waste Management	-	-	-	-	-	2 058	68.6%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	1 551 694	1 496 946	96.5%	1 496 946	96.5%	1 394 743	92.2%	7.3%
Property rates	-	-	-	-	-	-	-	-
Service charges	120 786	33 807	28.0%	33 807	28.0%	31 720	24.2%	6.6%

Other revenue	152 458	907 307	595.1%	907 307	595.1%	845 097	740.3%	7.4%
Transfers and Subsidies - Operational	784 953	330 724	42.1%	330 724	42.1%	302 488	40.6%	9.3%
Transfers and Subsidies - Capital	465 937	222 400	47.7%	222 400	47.7%	209 619	42.4%	6.1%
Interest	27 560	2 708	9.8%	2 708	9.8%	5 819	21.1%	(53.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 008 948)	(395 711)	39.2%	(395 711)	39.2%	(395 015)	37.8%	.2%
Suppliers and employees	(1 000 325)	(395 711)	39.6%	(395 711)	39.6%	(395 015)	38.0%	.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(8 624)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	542 746	1 101 235	202.9%	1 101 235	202.9%	999 728	214.3%	10.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(475 137)	(113 719)	23.9%	(113 719)	23.9%	(108 118)	23.3%	5.2%
Capital assets	(475 137)	(113 719)	23.9%	(113 719)	23.9%	(108 118)	23.3%	5.2%
Net Cash from(used) Investing Activities	(475 137)	(113 719)	23.9%	(113 719)	23.9%	(108 118)	23.3%	5.2%
Cash Flow from Financing Activities								
Receipts	1 074	(61)	(5.7%)	(61)	(5.7%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 074	(61)	(5.7%)	(61)	(5.7%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	1 074	(61)	(5.7%)	(61)	(5.7%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	68 683	987 455	1 437.7%	987 455	1 437.7%	891 610	60 609.8%	10.7%
Cash/cash equivalents at the year begin:	114 652	168 907	147.5%	168 907	147.5%	136 161	103.1%	24.1%
Cash/cash equivalents at the year end:	183 235	1 156 363	631.1%	1 156 363	631.1%	1 027 771	769.9%	12.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 911	7.7%	4 258	5.5%	1 788	2.3%	64 827	84.4%	76 784	55.9%	-	-	34 442	44.9%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	944	4.2%	584	2.6%	434	1.9%	20 560	91.3%	22 522	16.4%	-	-	14 374	63.8%
Receivables from Exchange Transactions - Waste Management	3 531	51.6%	214	3.1%	22	.3%	3 082	45.0%	6 849	5.0%	-	-	3 074	44.9%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	412	1.8%	400	1.7%	394	1.7%	21 866	94.8%	23 072	16.8%	-	-	12 809	55.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	253	3.1%	170	2.1%	194	2.4%	7 432	92.3%	8 049	5.9%	-	-	-	-
Total By Income Source	11 051	8.0%	5 625	4.1%	2 833	2.1%	117 767	85.8%	137 276	100.0%	-	-	64 699	47.1%
Debtors Age Analysis By Customer Group														
Organs of State	3 261	18.9%	2 663	15.4%	667	3.9%	10 654	61.8%	17 245	12.6%	-	-	-	-
Commercial	4 845	25.0%	770	4.0%	523	2.7%	13 224	68.3%	19 361	14.1%	-	-	5 234	27.0%
Households	2 941	2.9%	2 188	2.2%	1 641	1.6%	93 293	93.2%	100 063	72.9%	-	-	59 465	59.4%
Other	4	.6%	4	.7%	2	.4%	596	98.3%	607	.4%	-	-	-	-
Total By Customer Group	11 051	8.0%	5 625	4.1%	2 833	2.1%	117 767	85.8%	137 276	100.0%	-	-	64 699	47.1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	10 644	100.0%	-	-	-	-	-	-	10 644	35.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 186	100.0%	-	-	-	-	-	-	19 186	64.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	29 830	100.0%	-	-	-	-	-	-	29 830	100.0%

Contact Details

Municipal Manager	Mr Philemon Philani Sibiya	035 799 2501
Chief Financial Officer	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	3 011 913	661 737	22.0%	661 737	22.0%	609 003	22.4%	8.7%
Exchange Revenue								
Service charges - Electricity	1 593 176	305 714	19.2%	305 714	19.2%	264 295	18.9%	15.7%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	108 227	29 123	26.9%	29 123	26.9%	27 671	26.8%	5.2%
Sale of Goods and Rendering of Services	33 194	6 989	21.1%	6 989	21.1%	5 936	15.9%	17.7%
Agency services	14 500	1 716	11.8%	1 716	11.8%	2 968	20.2%	(42.2%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 250	2 836	25.2%	2 836	25.2%	2 539	23.1%	11.7%
Interest earned from Current and Non Current Assets	47 963	11 783	24.6%	11 783	24.6%	18 945	34.8%	(37.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 610	894	24.8%	894	24.8%	846	27.9%	5.6%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	24 807	19 899	80.2%	19 899	80.2%	3 211	14.5%	519.7%
Non-Exchange Revenue								
Property rates	812 465	149 470	18.4%	149 470	18.4%	147 594	20.2%	1.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	41 119	5 091	12.4%	5 091	12.4%	15 239	45.5%	(66.6%)
Licences or permits	1 660	198	11.9%	198	11.9%	186	19.1%	6.4%
Transfer and subsidies - Operational	311 441	123 732	39.7%	123 732	39.7%	119 572	39.8%	3.5%
Interest	3 500	4 293	122.7%	4 293	122.7%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	5 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	3 011 642	660 448	21.9%	660 448	21.9%	624 736	23.0%	5.7%
Employee related costs	668 517	142 886	21.4%	142 886	21.4%	134 486	22.5%	6.2%
Remuneration of councillors	33 638	7 651	22.7%	7 651	22.7%	7 086	18.7%	8.0%
Bulk purchases - electricity	1 432 007	355 433	24.8%	355 433	24.8%	328 743	26.5%	8.1%
Inventory consumed	28 964	8 794	30.4%	8 794	30.4%	7 216	27.4%	21.9%
Debt impairment	29 241	-	-	-	-	-	-	-
Depreciation and amortisation	179 433	36 635	20.4%	36 635	20.4%	34 457	20.2%	6.3%
Interest	14 300	109	.8%	109	.8%	238	1.5%	(54.3%)
Contracted services	405 314	81 611	20.1%	81 611	20.1%	83 545	20.9%	(2.3%)
Transfers and subsidies	17 521	4 714	26.9%	4 714	26.9%	2 965	10.8%	59.0%
Irrecoverable debts written off	2 840	815	28.7%	815	28.7%	813	28.6%	.3%
Operational costs	161 547	21 800	13.5%	21 800	13.5%	25 187	17.0%	(13.4%)
Losses on disposal of Assets	8 621	-	-	-	-	-	-	-
Other Losses	29 700	-	-	-	-	-	-	-
Surplus/(Deficit)	271	1 289	-	1 289	-	(15 733)	-	-
Transfers and subsidies - capital (monetary allocations)	63 034	13 901	22.1%	13 901	22.1%	76 106	96.0%	(81.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	225	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	63 304	15 190		15 190		60 598		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 304	15 190		15 190		60 598		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 304	15 190		15 190		60 598		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 304	15 190		15 190		60 598		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		230 797	37 551	16.3%	37 551	16.3%	100 905	30.7%	(62.8%)
National Government		54 551	12 369	22.7%	12 369	22.7%	74 825	113.2%	(83.5%)
Provincial Government		50	-	-	-	-	2	.1%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		250	-	-	-	-	-	-	-
Transfers recognised - capital		54 851	12 369	22.6%	12 369	22.6%	74 827	107.8%	(83.5%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		175 946	25 182	14.3%	25 182	14.3%	26 078	10.1%	(3.4%)
Capital Expenditure Functional		230 797	37 551	16.3%	37 551	16.3%	100 905	30.7%	(62.8%)
Municipal governance and administration		24 987	1 647	6.6%	1 647	6.6%	1 749	4.0%	(5.8%)
Executive and Council		2 700	1 505	55.7%	1 505	55.7%	1 202	4.9%	25.2%
Finance and administration		22 287	142	.6%	142	.6%	547	2.8%	(74.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		45 277	3 142	6.9%	3 142	6.9%	1 901	3.8%	65.3%
Community and Social Services		5 630	1 185	21.0%	1 185	21.0%	1 254	12.2%	(5.5%)
Sport And Recreation		26 277	1 498	5.7%	1 498	5.7%	489	2.8%	205.9%
Public Safety		2 770	460	16.6%	460	16.6%	156	1.1%	195.0%
Housing		10 600	-	-	-	-	2	-	(100.0%)
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		95 447	16 365	17.1%	16 365	17.1%	69 039	65.1%	(76.3%)
Planning and Development		9 156	1 618	17.7%	1 618	17.7%	-	-	(100.0%)
Road Transport		86 291	14 747	17.1%	14 747	17.1%	69 039	75.8%	(78.6%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		65 085	16 396	25.2%	16 396	25.2%	28 216	22.0%	(41.9%)
Energy sources		64 035	16 396	25.6%	16 396	25.6%	28 216	22.5%	(41.9%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		1 050	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		3 436 129	867 822	25.3%	867 822	25.3%	769 797	27.6%	
Property rates		808 900	157 748	19.5%	157 748	19.5%	134 267	17.5%	
Service charges		1 917 168	478 727	25.0%	478 727	25.0%	407 975	27.7%	

Other revenue	227 267	71 344	31.4%	71 344	31.4%	68 451	36.4%	4.2%
Transfers and Subsidies - Operational	359 765	142 892	39.7%	142 892	39.7%	119 062	39.2%	20.0%
Transfers and Subsidies - Capital	63 034	-	-	-	-	17 410	22.9%	(100.0%)
Interest	59 996	17 111	28.5%	17 111	28.5%	22 631	41.6%	(24.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	(3 058 260)	(701 004)	22.9%	(701 004)	22.9%	(286 317)	11.5%	144.8%
Suppliers and employees	(3 031 190)	(700 895)	23.1%	(700 895)	23.1%	(286 078)	11.6%	145.0%
Finance charges	(14 300)	(109)	.8%	(109)	.8%	(238)	1.5%	(54.3%)
Transfers and grants	(12 771)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	377 869	166 819	44.1%	166 819	44.1%	483 480	167.2%	(65.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(284 656)	(126 019)	44.3%	(126 019)	44.3%	(125 147)	38.1%	.7%
Capital assets	(284 656)	(126 019)	44.3%	(126 019)	44.3%	(125 147)	38.1%	.7%
Net Cash from/(used) Investing Activities	(284 656)	(126 019)	44.3%	(126 019)	44.3%	(125 147)	38.1%	.7%
Cash Flow from Financing Activities								
Receipts	3 240	6	.2%	6	.2%	7	2.0%	(11.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 240	6	.2%	6	.2%	7	2.0%	(11.2%)
Payments	(16 283)	-	-	-	-	-	-	-
Repayment of borrowing	(16 283)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 043)	6	-	6	-	7	(.1%)	(11.2%)
Net Increase/(Decrease) in cash held	80 170	40 806	50.9%	40 806	50.9%	358 340	(690.3%)	(88.6%)
Cash/cash equivalents at the year begin:	974 695	1 033 468	106.0%	1 033 468	106.0%	1 437 299	125.6%	(28.1%)
Cash/cash equivalents at the year end:	1 054 765	1 074 273	101.8%	1 074 273	101.8%	1 794 069	164.4%	(40.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	56 427	39.3%	9 838	6.9%	5 652	3.9%	71 597	49.9%	143 514	27.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 641	17.5%	14 958	7.0%	5 337	2.5%	157 108	73.1%	215 045	41.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 574	17.5%	1 977	6.2%	1 423	4.5%	22 855	71.8%	31 829	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1.1%	25	.9%	23	.8%	2 832	97.3%	2 912	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 381	3.1%	2 275	3.0%	3 006	3.9%	68 498	89.9%	76 160	14.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 317	2.6%	379	.7%	9 179	18.0%	40 160	78.7%	51 035	9.8%	-	-	-	-
Total By Income Source	103 371	19.9%	29 452	5.7%	24 620	4.7%	363 051	69.8%	520 494	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 298	21.5%	2 459	8.4%	348	1.2%	20 120	68.8%	29 225	5.6%	-	-	-	-
Commercial	31 933	20.6%	7 112	4.6%	12 442	8.0%	103 799	66.8%	155 286	29.8%	-	-	-	-
Households	65 140	19.4%	19 881	5.9%	11 831	3.5%	239 132	71.2%	335 984	64.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	103 371	19.9%	29 452	5.7%	24 620	4.7%	363 051	69.8%	520 494	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	521	96.4%	-	-	-	-	19	3.6%	540	2.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 695	74.8%	5 850	23.4%	89	.4%	362	1.4%	24 996	97.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 216	75.3%	5 850	22.9%	89	.3%	381	1.5%	25 536	100.0%

Contact Details

Municipal Manager	Mr Nhlanhla Mdlakane	032 437 5015
Chief Financial Officer	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	454 622	156 879	34.5%	156 879	34.5%	168 535	37.7%	(6.9%)
Exchange Revenue								
Service charges - Electricity	82 686	22 583	27.3%	22 583	27.3%	19 657	27.2%	14.9%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 713	3 466	23.6%	3 466	23.6%	3 274	23.2%	5.8%
Sale of Goods and Rendering of Services	1 513	264	17.4%	264	17.4%	1 725	18.2%	(84.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 016	378	18.7%	378	18.7%	354	36.7%	6.8%
Interest earned from Current and Non Current Assets	25 000	3 774	15.1%	3 774	15.1%	839	3.0%	349.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	153	20.3%	153	20.3%	141	37.8%	8.2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 252	304	24.3%	304	24.3%	103	8.6%	193.7%
Non-Exchange Revenue								
Property rates	64 913	20 053	30.9%	20 053	30.9%	37 452	60.2%	(46.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 367	20	1.5%	20	1.5%	21	1.6%	(2.2%)
Licences or permits	998	204	20.5%	204	20.5%	191	19.9%	7.1%
Transfer and subsidies - Operational	254 956	105 161	41.2%	105 161	41.2%	103 978	41.1%	1.1%
Interest	4 453	519	11.6%	519	11.6%	801	26.9%	(35.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	487 944	106 741	21.9%	106 741	21.9%	85 831	19.4%	24.4%
Employee related costs	167 901	40 257	24.0%	40 257	24.0%	32 633	21.4%	23.4%
Remuneration of councillors	17 043	3 799	22.3%	3 799	22.3%	3 620	22.1%	4.9%
Bulk purchases - electricity	66 107	20 022	30.3%	20 022	30.3%	13 013	22.5%	53.9%
Inventory consumed	5 918	203	3.4%	203	3.4%	517	11.4%	(60.8%)
Debt impairment	32 077	-	-	-	-	-	-	-
Depreciation and amortisation	36 240	9 965	27.5%	9 965	27.5%	8 708	23.0%	14.4%
Interest	3 050	-	-	-	-	18	5%	(100.0%)
Contracted services	89 650	16 625	18.5%	16 625	18.5%	14 627	18.5%	13.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 637	-	-	-	-	-	-	-
Operational costs	62 722	15 860	25.3%	15 860	25.3%	12 696	23.2%	24.9%
Losses on disposal of Assets	600	-	-	-	-	-	-	-
Other Losses	-	11	-	11	-	-	-	(100.0%)
Surplus/(Deficit)	(33 322)	50 138	-	50 138	-	82 704	-	-
Transfers and subsidies - capital (monetary allocations)	46 017	25 683	55.8%	25 683	55.8%	5 083	12.8%	405.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 694	75 821	-	75 821	-	87 787	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 694	75 821	-	75 821	-	87 787	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 694	75 821	-	75 821	-	87 787	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 694	75 821	-	75 821	-	87 787	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		130 596	17 420	13.3%	17 420	13.3%	7 177	5.6%	142.7%
National Government		39 884	10 427	26.1%	10 427	26.1%	5 437	16.0%	91.8%
Provincial Government		174	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		40 058	10 427	26.0%	10 427	26.0%	5 437	15.7%	91.8%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		90 538	6 993	7.7%	6 993	7.7%	1 740	1.9%	301.8%
Capital Expenditure Functional		130 596	17 420	13.3%	17 420	13.3%	7 177	5.6%	142.7%
Municipal governance and administration		34 549	3 235	9.4%	3 235	9.4%	226	1.6%	1 334.4%
Executive and Council		30 000	3 168	10.6%	3 168	10.6%	3 015	51.4%	5.1%
Finance and administration		4 549	68	1.5%	68	1.5%	(2 789)	(32.6%)	(102.4%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		26 644	2 286	8.6%	2 286	8.6%	241	1.6%	848.5%
Community and Social Services		8 664	1 982	22.9%	1 982	22.9%	241	5.4%	722.5%
Sport And Recreation		8 836	304	3.4%	304	3.4%	-	-	(100.0%)
Public Safety		9 143	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		62 038	11 899	19.2%	11 899	19.2%	5 695	6.2%	109.0%
Planning and Development		7 522	988	13.1%	988	13.1%	334	2.7%	196.0%
Road Transport		54 517	10 911	20.0%	10 911	20.0%	5 361	6.7%	103.5%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		7 365	-	-	-	-	1 016	17.1%	(100.0%)
Energy sources		4 869	-	-	-	-	470	12.5%	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		870	-	-	-	-	-	-	-
Waste Management		1 626	-	-	-	-	546	25.1%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		501 148	410 479	81.9%	410 479	81.9%	164 138	37.2%	150.1%
Property rates		49 972	36 729	73.5%	36 729	73.5%	21 033	67.6%	74.6%
Service charges		98 454	9 289	9.4%	9 289	9.4%	20 577	27.2%	(54.9%)

Other revenue	26 748	52 560	196.5%	52 560	196.5%	2 234	47.8%	2 252.6%
Transfers and Subsidies - Operational	254 956	317 700	124.6%	317 700	124.6%	103 749	39.5%	206.2%
Transfers and Subsidies - Capital	46 017	(6 284)	(13.7%)	(6 284)	(13.7%)	13 601	34.2%	(146.2%)
Interest	25 000	485	1.9%	485	1.9%	2 943	10.5%	(83.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(439 043)	(116 633)	26.6%	(116 633)	26.6%	(105 044)	26.5%	11.0%
Suppliers and employees	(435 993)	(116 633)	26.8%	(116 633)	26.8%	(105 044)	26.8%	11.0%
Finance charges	(3 050)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	62 106	293 846	473.1%	293 846	473.1%	59 094	128.4%	397.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(144 685)	-	-	-	-	-	-	-
Capital assets	(144 685)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(144 685)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	79	-	79	-	80	-	(1.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	79	-	79	-	80	-	(1.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	79	-	79	-	80	-	(1.0%)
Net Increase/(Decrease) in cash held	(82 580)	293 925	(355.9%)	293 925	(355.9%)	59 174	(58.8%)	396.7%
Cash/cash equivalents at the year begin:	92 208	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	9 629	425 853	4 422.7%	425 853	4 422.7%	59 174	71.5%	619.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 830	55.4%	23	.3%	295	3.4%	3 576	41.0%	8 725	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 407	13.7%	(294)	(2%)	(8)	-	116 693	86.6%	134 797	51.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 235	3.1%	(8)	-	957	1.3%	68 524	95.6%	71 709	27.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	(3.3%)	(1 412)	106.9%	(17)	1.3%	65	(4.9%)	(1 321)	(.5%)	-	-	-	-
Interest on Arrear Debtor Accounts	807	2.1%	-	-	421	1.1%	37 795	96.9%	39 023	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 527	50.3%	5	-	16	.1%	5 446	49.5%	10 993	4.2%	-	-	-	-
Total By Income Source	31 849	12.1%	(1 686)	(.6%)	1 663	.6%	232 100	87.9%	263 926	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 290	3.6%	(1 447)	(4.1%)	163	.5%	35 405	100.0%	35 410	13.4%	-	-	-	-
Commercial	21 986	39.2%	(128)	(2%)	186	.3%	34 080	60.7%	56 124	21.3%	-	-	-	-
Households	8 112	4.9%	(111)	(.1%)	1 178	.7%	155 492	94.4%	164 672	62.4%	-	-	-	-
Other	461	6.0%	(0)	-	137	1.8%	7 123	92.3%	7 720	2.9%	-	-	-	-
Total By Customer Group	31 849	12.1%	(1 686)	(.6%)	1 663	.6%	232 100	87.9%	263 926	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 299	100.0%	-	-	-	-	-	-	7 299	70.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	712	100.0%	-	-	-	-	-	-	712	6.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 369	100.0%	-	-	-	-	-	-	2 369	22.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 380	100.0%	-	-	-	-	-	-	10 380	100.0%

Contact Details

Municipal Manager	Mr Sizwe Khuzwayo	032 456 8201
Chief Financial Officer	Ms Nompumelelo Guzana	032 456 8224

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	182 657	84 775	46.4%	84 775	46.4%	85 323	49.3%	(.6%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	300	76	25.4%	76	25.4%	72	25.1%	5.6%
Sale of Goods and Rendering of Services	14 984	1 279	8.5%	1 279	8.5%	755	8.6%	69.4%
Agency services	220	53	23.9%	53	23.9%	46	23.0%	14.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	33	10	30.6%	10	30.6%	2	5.6%	418.8%
Interest earned from Current and Non Current Assets	3 222	1 324	41.1%	1 324	41.1%	1 205	43.7%	9.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 075	386	35.9%	386	35.9%	226	23.9%	70.4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	130	4	3.3%	4	3.3%	5	4.0%	(7.2%)
Non-Exchange Revenue								
Property rates	35 623	30 791	86.4%	30 791	86.4%	30 107	90.0%	2.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	35	10	27.2%	10	27.2%	2	17.8%	434.9%
Transfer and subsidies - Operational	126 101	50 923	40.4%	50 923	40.4%	52 715	41.8%	(3.4%)
Interest	300	31	10.5%	31	10.5%	188	63.2%	(83.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	635	(112)	(17.6%)	(112)	(17.6%)	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	179 047	37 895	21.2%	37 895	21.2%	33 652	20.0%	12.6%
Employee related costs	67 812	15 322	22.6%	15 322	22.6%	9 340	14.8%	64.0%
Remuneration of councillors	10 210	2 442	23.9%	2 442	23.9%	1 588	16.1%	53.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	670	429	64.0%	429	64.0%	305	28.0%	40.4%
Debt impairment	2 700	-	-	-	-	-	-	-
Depreciation and amortisation	22 008	5 115	23.2%	5 115	23.2%	4 583	19.9%	11.6%
Interest	400	12	3.1%	12	3.1%	-	-	(100.0%)
Contracted services	49 810	9 063	18.2%	9 063	18.2%	10 339	24.7%	(12.3%)
Transfers and subsidies	2 630	526	20.0%	526	20.0%	721	22.4%	(27.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	22 807	4 986	21.9%	4 986	21.9%	6 777	28.1%	(26.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 610	46 880	-	46 880	-	51 670	-	-
Transfers and subsidies - capital (monetary allocations)	26 787	7 895	29.5%	7 895	29.5%	15 732	61.5%	(49.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 397	54 775		54 775		67 403		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 397	54 775		54 775		67 403		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 397	54 775		54 775		67 403		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 397	54 775		54 775		67 403		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		Budget	First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		43 417	(61 486)	(141.6%)	(61 486)	(141.6%)	15 123	63.5%	(506.6%)
National Government		23 293	(49 657)	(213.2%)	(49 657)	(213.2%)	13 876	62.4%	(457.9%)
Provincial Government		-	(1 608)	-	(1 608)	-	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		23 293	(51 265)	(220.1%)	(51 265)	(220.1%)	13 876	62.4%	(469.5%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		20 124	(10 221)	(50.8%)	(10 221)	(50.8%)	1 247	79.5%	(919.3%)
Capital Expenditure Functional		43 417	(61 486)	(141.6%)	(61 486)	(141.6%)	15 123	63.5%	(506.6%)
Municipal governance and administration		1 324	(2 293)	(173.2%)	(2 293)	(173.2%)	339	42.9%	(777.1%)
Executive and Council		-	(178)	-	(178)	-	-	-	(100.0%)
Finance and administration		1 324	(2 117)	(159.9%)	(2 117)	(159.9%)	339	50.5%	(725.1%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		130	(2 301)	(1 769.7%)	(2 301)	(1 769.7%)	909	259.7%	(353.2%)
Community and Social Services		100	(2 301)	(2 300.7%)	(2 301)	(2 300.7%)	134	38.3%	(1 816.9%)
Sport And Recreation		30	-	-	-	-	775	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		41 963	(54 460)	(129.8%)	(54 460)	(129.8%)	13 876	61.9%	(492.5%)
Planning and Development		-	(593)	-	(593)	-	-	-	(100.0%)
Road Transport		41 963	(53 868)	(128.4%)	(53 868)	(128.4%)	13 876	62.4%	(488.2%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	(2 432)	-	(2 432)	-	-	-	(100.0%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	(2 432)	-	(2 432)	-	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		217 141	171 240	78.9%	171 240	78.9%	148 129	71.4%	
Property rates		28 916	17 839	61.7%	17 839	61.7%	(7 341)	(25.7%)	
Service charges		317	97	30.7%	97	30.7%	17	5.2%	

Other revenue	31 798	7 586	23.9%	7 586	23.9%	5 199	37.6%	45.9%
Transfers and Subsidies - Operational	126 101	127 057	100.8%	127 057	100.8%	127 260	93.4%	(2%)
Transfers and Subsidies - Capital	26 787	17 000	63.5%	17 000	63.5%	21 598	84.4%	(21.3%)
Interest	3 222	1 661	51.6%	1 661	51.6%	1 395	50.6%	19.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(161 962)	(34 506)	21.3%	(34 506)	21.3%	(39 150)	26.5%	(11.9%)
Suppliers and employees	(161 562)	(34 506)	21.4%	(34 506)	21.4%	(39 150)	26.5%	(11.9%)
Finance charges	(400)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	55 178	136 734	247.8%	136 734	247.8%	108 978	182.7%	25.5%
Cash Flow from Investing Activities								
Receipts	4 865	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 865	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(49 930)	(7 358)	14.7%	(7 358)	14.7%	(13 849)	50.6%	(46.9%)
Capital assets	(49 930)	(7 358)	14.7%	(7 358)	14.7%	(13 849)	50.6%	(46.9%)
Net Cash from(used) Investing Activities	(45 064)	(7 358)	16.3%	(7 358)	16.3%	(13 849)	50.6%	(46.9%)
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	10 114	129 377	1 279.2%	129 377	1 279.2%	95 129	294.7%	36.0%
Cash/cash equivalents at the year begin:	34 290	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	44 404	128 064	288.4%	128 064	288.4%	95 129	182.6%	34.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	400	1.1%	-	-	25 213	69.3%	10 767	29.6%	36 380	96.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	40	38.8%	-	-	12	11.9%	50	49.3%	102	3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	155	14.4%	-	-	68	6.3%	853	79.3%	1 076	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	42	9.0%	-	-	-	-	426	91.0%	468	1.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(219)	85.9%	(2)	.7%	(2)	.9%	(32)	12.5%	(254)	(.7%)	-	-	-	-
Total By Income Source	419	1.1%	(2)	-	25 291	67.0%	12 064	31.9%	37 772	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(192)	(.6%)	-	-	23 866	77.4%	7 175	23.3%	30 850	81.7%	-	-	-	-
Commercial	365	15.3%	-	-	239	10.0%	1 789	74.8%	2 393	6.3%	-	-	-	-
Households	32	2.4%	-	-	187	13.7%	1 140	83.9%	1 359	3.6%	-	-	-	-
Other	214	6.7%	(2)	(.1%)	1 000	31.5%	1 959	61.8%	3 171	8.4%	-	-	-	-
Total By Customer Group	419	1.1%	(2)	-	25 291	67.0%	12 064	31.9%	37 772	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	277	31.7%	-	-	-	-	596	68.3%	873	81.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	195	95.1%	-	-	10	4.9%	-	-	205	19.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	472	43.8%	-	-	10	.9%	596	55.3%	1 078	100.0%

Contact Details

Municipal Manager	Mr Thulani Khuluse	032 481 4500
Chief Financial Officer	Mr VELANI DUBE	

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	244 062	93 604	38.4%	93 604	38.4%	90 243	36.5%	3.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	755	180	23.9%	180	23.9%	191	28.1%	(5.4%)
Sale of Goods and Rendering of Services	102	28	27.6%	28	27.6%	3	4.0%	850.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 460	1 141	25.6%	1 141	25.6%	1 108	25.9%	2.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 168	284	24.4%	284	24.4%	265	24.8%	7.5%
Licence and permits	56	2	3.3%	2	3.3%	2	139.0%	(25.2%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	159	45	28.5%	45	28.5%	1 141	744.4%	(96.0%)
Non-Exchange Revenue								
Property rates	41 408	10 281	24.8%	10 281	24.8%	5 656	12.9%	81.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	520	56	10.8%	56	10.8%	111	25.7%	(48.9%)
Licences or permits	358	147	41.2%	147	41.2%	111	26.7%	33.4%
Transfer and subsidies - Operational	193 377	80 748	41.8%	80 748	41.8%	81 177	41.6%	(.5%)
Interest	1 699	690	40.6%	690	40.6%	479	34.2%	44.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	261 865	57 658	22.0%	57 658	22.0%	43 969	17.9%	31.1%
Employee related costs	114 066	22 991	20.2%	22 991	20.2%	20 099	20.4%	14.4%
Remuneration of councillors	15 021	3 566	23.7%	3 566	23.7%	3 476	23.7%	2.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	971	186	19.2%	186	19.2%	174	13.5%	6.9%
Debt impairment	10 500	-	-	-	-	-	-	-
Depreciation and amortisation	34 000	7 878	23.2%	7 878	23.2%	-	-	(100.0%)
Interest	310	1	.2%	1	.2%	0	.1%	270.8%
Contracted services	42 889	9 493	22.1%	9 493	22.1%	8 932	17.1%	6.3%
Transfers and subsidies	2 300	1 033	44.9%	1 033	44.9%	544	22.8%	89.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	41 809	12 510	29.9%	12 510	29.9%	10 743	23.6%	16.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 804)	35 946	-	35 946	-	46 274	-	-
Transfers and subsidies - capital (monetary allocations)	30 118	6 683	22.2%	6 683	22.2%	14 070	38.1%	(52.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 314	42 628		42 628		60 344		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 314	42 628		42 628		60 344		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 314	42 628		42 628		60 344		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 314	42 628		42 628		60 344		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		35 346	7 246	20.5%	7 246	20.5%	11 721	27.3%	(38.2%)	
National Government		29 876	7 010	23.5%	7 010	23.5%	10 394	33.3%	(32.6%)	
Provincial Government		-	-	-	-	-	1 325	152.3%	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		29 876	7 010	23.5%	7 010	23.5%	11 718	36.5%	(40.2%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		5 470	237	4.3%	237	4.3%	2	-	10 321.0%	
Capital Expenditure Functional		35 346	7 246	20.5%	7 246	20.5%	11 721	27.3%	(38.2%)	
Municipal governance and administration		4 220	237	5.6%	237	5.6%	2	-	10 321.0%	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		4 220	237	5.6%	237	5.6%	2	-	10 321.0%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		3 032	328	10.8%	328	10.8%	6 245	42.2%	(94.8%)	
Community and Social Services		1 616	254	15.7%	254	15.7%	2 036	66.1%	(87.5%)	
Sport And Recreation		1 166	74	6.3%	74	6.3%	4 209	37.1%	(98.2%)	
Public Safety		250	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		20 760	6 155	29.6%	6 155	29.6%	5 473	26.6%	12.4%	
Planning and Development		500	-	-	-	-	84	6.3%	(100.0%)	
Road Transport		20 260	6 155	30.4%	6 155	30.4%	5 390	28.0%	14.2%	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		7 334	527	7.2%	527	7.2%	-	-	(100.0%)	
Energy sources		7 234	527	7.3%	527	7.3%	-	-	(100.0%)	
Water Management		-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		100	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		277 399	118 062	42.6%	118 062	42.6%	122 552	45.8%	
Property rates		31 136	20 197	64.9%	20 197	64.9%	-	-	
Service charges		693	65	9.3%	65	9.3%	-	-	

Other revenue	17 615	1 894	10.8%	1 894	10.8%	26 566	1 281.5%	(92.9%)
Transfers and Subsidies - Operational	193 377	79 566	41.1%	79 566	41.1%	17 369	8.9%	358.1%
Transfers and Subsidies - Capital	30 118	15 200	50.5%	15 200	50.5%	78 614	213.0%	(80.7%)
Interest	4 460	1 141	25.6%	1 141	25.6%	3	.1%	38 711.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(226 676)	65 052	(28.7%)	65 052	(28.7%)	2 974	(1.3%)	2 087.4%
Suppliers and employees	(224 066)	65 052	(29.0%)	65 052	(29.0%)	2 974	(1.3%)	2 087.4%
Finance charges	(310)	-	-	-	-	-	-	-
Transfers and grants	(2 300)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 723	183 113	361.0%	183 113	361.0%	125 526	286.8%	45.9%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(40 633)	-	-	-	-	-	-	-
Capital assets	(40 633)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 633)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(1 082)	(612)	56.6%	(612)	56.6%	(612)	68.5%	-
Repayment of borrowing	(1 082)	(612)	56.6%	(612)	56.6%	(612)	68.5%	-
Net Cash from/(used) Financing Activities	(1 082)	(612)	56.6%	(612)	56.6%	(612)	68.5%	-
Net Increase/(Decrease) in cash held	9 008	182 502	2 026.0%	182 502	2 026.0%	124 914	(1 935.3%)	46.1%
Cash/cash equivalents at the year begin:	54 375	45 688	84.0%	45 688	84.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	63 382	228 189	360.0%	228 189	360.0%	144 982	549.0%	57.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 578	10.8%	(30)	-	2 985	4.9%	51 107	84.3%	60 640	87.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	109	8.1%	(6)	(.5%)	37	2.8%	1 200	89.6%	1 340	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100.0%	144	2%	-	-	-	-
Interest on Arrear Debtor Accounts	450	6.3%	-	-	210	2.9%	6 497	90.8%	7 157	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7)	13.7%	-	-	(2)	4.5%	(43)	81.8%	(53)	(.1%)	-	-	-	-
Total By Income Source	7 130	10.3%	(36)	(.1%)	3 230	4.7%	58 905	85.1%	69 228	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 942	11.5%	(3)	-	2 280	5.3%	35 879	83.2%	43 098	62.3%	-	-	-	-
Commercial	1 290	9.1%	(2)	-	577	4.1%	12 338	86.9%	14 203	20.5%	-	-	-	-
Households	241	5.0%	(22)	(.5%)	80	1.6%	4 555	93.8%	4 854	7.0%	-	-	-	-
Other	657	9.3%	(10)	(.1%)	293	4.1%	6 133	86.7%	7 073	10.2%	-	-	-	-
Total By Customer Group	7 130	10.3%	(36)	(.1%)	3 230	4.7%	58 905	85.1%	69 228	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40	46.2%	18	20.6%	-	-	29	33.2%	87	6.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	884	75.2%	23	2.0%	-	-	268	22.8%	1 175	93.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	924	73.2%	41	3.2%	-	-	297	23.6%	1 262	100.0%

Contact Details

Municipal Manager	Mr Fred Siyabonga Mazibuko	035 580 1421
Chief Financial Officer	Mr Monde Thulasizwe Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	159 096	56 047	35.2%	56 047	35.2%	50 307	33.2%	11.4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	172	25.1%	172	25.1%	112	16.3%	53.7%
Sale of Goods and Rendering of Services	723	69	9.5%	69	9.5%	295	52.6%	(76.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 290	525	12.2%	525	12.2%	741	23.0%	(29.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	185	29	15.4%	29	15.4%	42	13.4%	(32.3%)
Licence and permits	8 669	1 187	13.7%	1 187	13.7%	1 613	19.3%	(26.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	888	79	8.9%	79	8.9%	416	108.3%	(81.1%)
Non-Exchange Revenue								
Property rates	32 674	8 443	25.8%	8 443	25.8%	7 889	24.7%	7.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1	38.6%	1	38.6%	0	18.9%	113.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 979	45 544	41.0%	45 544	41.0%	39 198	37.0%	16.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	1	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	163 842	37 527	22.9%	37 527	22.9%	48 043	30.4%	(21.9%)
Employee related costs	62 296	15 184	24.4%	15 184	24.4%	13 399	22.5%	13.3%
Remuneration of councillors	7 958	1 653	20.8%	1 653	20.8%	1 619	21.2%	2.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 136	1 032	25.0%	1 032	25.0%	1 736	28.8%	(40.5%)
Debt impairment	4 700	-	-	-	-	-	-	-
Depreciation and amortisation	16 522	2 525	15.3%	2 525	15.3%	3 898	33.0%	(35.2%)
Interest	-	-	-	-	-	-	-	-
Contracted services	36 460	11 296	31.0%	11 296	31.0%	21 018	51.6%	(46.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	31 771	5 837	18.4%	5 837	18.4%	6 373	23.2%	(8.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 745)	18 520	-	18 520	-	2 265	-	-
Transfers and subsidies - capital (monetary allocations)	18 934	4 183	22.1%	4 183	22.1%	4 102	22.6%	2.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 189	22 703		22 703		6 367		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 189	22 703		22 703		6 367		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 189	22 703		22 703		6 367		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 189	22 703		22 703		6 367		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		24 034	7 185	29.9%	7 185	29.9%	4 311	19.7%	66.7%
National Government		18 934	6 092	32.2%	6 092	32.2%	3 567	19.6%	70.8%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		18 934	6 092	32.2%	6 092	32.2%	3 567	19.6%	70.8%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		5 100	1 093	21.4%	1 093	21.4%	744	20.1%	46.8%
Capital Expenditure Functional		24 034	7 185	29.9%	7 185	29.9%	4 311	19.7%	66.7%
Municipal governance and administration		2 100	387	18.4%	387	18.4%	658	18.5%	(41.2%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		2 100	387	18.4%	387	18.4%	658	18.5%	(41.2%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		12 531	5 408	43.2%	5 408	43.2%	1 972	12.0%	174.2%
Community and Social Services		9 857	4 424	44.9%	4 424	44.9%	1 886	11.6%	134.6%
Sport And Recreation		2 674	983	36.8%	983	36.8%	-	-	(100.0%)
Public Safety		-	-	-	-	-	87	57.7%	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		9 403	1 391	14.8%	1 391	14.8%	1 681	87.0%	(17.3%)
Planning and Development		828	-	-	-	-	-	-	-
Road Transport		8 575	1 391	16.2%	1 391	16.2%	1 681	87.0%	(17.3%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		176 518	178 306	101.0%	178 306	101.0%	95 651	58.0%	86.4%
Property rates		31 040	13 445	43.3%	13 445	43.3%	8 360	27.6%	60.8%
Service charges		651	343	52.7%	343	52.7%	149	19.9%	130.1%

Other revenue	10 624	1 217	11.5%	1 217	11.5%	1 656	17.3%	(26.5%)
Transfers and Subsidies - Operational	110 979	160 919	145.0%	160 919	145.0%	79 278	74.8%	103.0%
Transfers and Subsidies - Capital	18 934	1 841	9.7%	1 841	9.7%	5 448	30.0%	(66.2%)
Interest	4 290	540	12.6%	540	12.6%	760	-	(28.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	(149 254)	(12)	-	(12)	-	(38)	-	(67.0%)
Suppliers and employees	(149 254)	(12)	-	(12)	-	(38)	-	(67.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	27 264	178 293	654.0%	178 293	654.0%	95 613	477.2%	86.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(27 639)	-	-	-	-	-	-	-
Capital assets	(27 639)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(27 639)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(375)	178 293	(47 524.1%)	178 293	(47 524.1%)	95 613	(1 874.4%)	86.5%
Cash/cash equivalents at the year begin:	16 937	(19 277)	(113.8%)	(19 277)	(113.8%)	(176)	(4%)	10 881.4%
Cash/cash equivalents at the year end:	16 562	195 850	1 182.5%	195 850	1 182.5%	95 476	223.0%	105.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 380	11.1%	(57)	(.1%)	1 684	4.3%	33 281	84.7%	39 288	82.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	86	11.7%	(1)	(.1%)	19	2.5%	635	85.9%	739	1.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 440	100.0%	7 440	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Total By Income Source	4 466	9.4%	(58)	(.1%)	1 703	3.6%	41 358	87.1%	47 468	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	263	18.2%	-	-	131	9.1%	1 050	72.7%	1 443	3.0%	-	-	-	-
Commercial	1 952	10.7%	(33)	(.2%)	574	3.2%	15 672	86.3%	18 165	38.3%	-	-	-	-
Households	614	9.2%	(25)	(.4%)	196	2.9%	5 879	88.2%	6 665	14.0%	-	-	-	-
Other	1 636	7.7%	-	-	803	3.8%	18 757	88.5%	21 195	44.7%	-	-	-	-
Total By Customer Group	4 466	9.4%	(58)	(.1%)	1 703	3.6%	41 358	87.1%	47 468	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	221	40.9%	21	3.9%	(133)	(24.5%)	431	79.7%	540	122.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(77)	77.1%	(20)	20.1%	(1 774)	1 785.6%	1 772	(1 782.8%)	(99)	(22.5%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	144	32.7%	1	.2%	(1 907)	(432.5%)	2 202	499.5%	441	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	192 888	47 888	24.8%	47 888	24.8%	16 672	8.1%	187.2%
Exchange Revenue								
Service charges - Electricity	65 535	16 318	24.9%	16 318	24.9%	9 792	14.3%	66.6%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 513	1 526	23.4%	1 526	23.4%	905	17.2%	68.6%
Sale of Goods and Rendering of Services	250	53	21.2%	53	21.2%	41	3.6%	28.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 636	(3)	(.1%)	(3)	(.1%)	(0)	-	2 141.3%
Interest earned from Current and Non Current Assets	616	158	25.7%	158	25.7%	154	26.2%	2.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	88	44.9%	88	44.9%	37	18.1%	138.3%
Licence and permits	5 429	888	16.3%	888	16.3%	1 096	24.5%	(19.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	9 088	57	.6%	57	.6%	1 478	17.5%	(96.2%)
Non-Exchange Revenue								
Property rates	26 719	4 541	17.0%	4 541	17.0%	2 555	15.3%	77.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 371	946	11.3%	946	11.3%	613	7.6%	54.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 724	23 316	40.4%	23 316	40.4%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 810	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	186 370	62 103	33.3%	62 103	33.3%	49 768	25.8%	24.8%
Employee related costs	62 010	16 759	27.0%	16 759	27.0%	11 787	18.6%	42.2%
Remuneration of councillors	4 057	3 345	82.4%	3 345	82.4%	495	16.6%	575.3%
Bulk purchases - electricity	71 910	27 157	37.8%	27 157	37.8%	21 855	32.9%	24.3%
Inventory consumed	8 800	150	1.7%	150	1.7%	962	14.2%	(84.4%)
Debt impairment	8 757	-	-	-	-	-	-	-
Depreciation and amortisation	10 894	-	-	-	-	3 723	19.6%	(100.0%)
Interest	-	7 654	-	7 654	-	2 919	-	162.2%
Contracted services	6 435	2 927	45.5%	2 927	45.5%	5 767	52.6%	(49.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	13 507	4 111	30.4%	4 111	30.4%	2 259	17.1%	81.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 519	(14 216)	-	(14 216)	-	(33 096)	-	-
Transfers and subsidies - capital (monetary allocations)	16 165	5 431	33.6%	5 431	33.6%	0	-	2 457 556.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 684	(8 784)		(8 784)		(33 096)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 684	(8 784)		(8 784)		(33 096)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 684	(8 784)		(8 784)		(33 096)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 684	(8 784)		(8 784)		(33 096)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		13 983	6 779	48.5%	6 779	48.5%	(437)	(2.4%)	(1 652.5%)
National Government		13 983	5 706	40.8%	5 706	40.8%	28	.2%	20 171.0%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		13 983	5 706	40.8%	5 706	40.8%	28	.2%	20 171.0%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	1 074	-	1 074	-	(465)	-	(331.0%)
Capital Expenditure Functional		13 983	6 779	48.5%	6 779	48.5%	(313)	(1.7%)	(2 269.1%)
Municipal governance and administration		-	-	-	-	-	(313)	(8.6%)	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	(313)	(8.6%)	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		332	1 227	370.0%	1 227	370.0%	-	-	(100.0%)
Community and Social Services		-	1 227	-	1 227	-	-	-	(100.0%)
Sport And Recreation		332	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		11 116	5 553	49.9%	5 553	49.9%	-	-	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		11 116	5 553	49.9%	5 553	49.9%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		2 535	-	-	-	-	-	-	-
Energy sources		2 535	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		190 229	(31 422)	(16.5%)	(31 422)	(16.5%)	22 246	11.9%	(241.2%)
Property rates		17 828	(16 734)	(93.9%)	(16 734)	(93.9%)	(4 542)	(27.3%)	268.5%
Service charges		78 503	(75 952)	(96.8%)	(75 952)	(96.8%)	(23 525)	(29.9%)	222.9%

Other revenue	19 394	(1 912)	(9.9%)	(1 912)	(9.9%)	(3 262)	(19.5%)	(41.4%)
Transfers and Subsidies - Operational	57 724	73 389	127.1%	73 389	127.1%	54 956	94.9%	33.5%
Transfers and Subsidies - Capital	16 165	(9 850)	(60.9%)	(9 850)	(60.9%)	(1 100)	(7.0%)	795.5%
Interest	616	(363)	(58.9%)	(363)	(58.9%)	(282)	(47.9%)	28.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(182 710)	7 589	(4.2%)	7 589	(4.2%)	15 586	(9.5%)	(51.3%)
Suppliers and employees	(182 710)	7 589	(4.2%)	7 589	(4.2%)	15 586	(9.5%)	(51.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 520	(23 833)	(316.9%)	(23 833)	(316.9%)	37 832	172.4%	(163.0%)
Cash Flow from Investing Activities								
Receipts	9 810	-	-	-	-	-	-	-
Proceeds on disposal of PPE	9 810	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(16 157)	-	-	-	-	-	-	-
Capital assets	(16 157)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(6 347)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 173	(23 833)	(2 031.6%)	(23 833)	(2 031.6%)	37 832	3 350.9%	(163.0%)
Cash/cash equivalents at the year begin:	3 835	8 436	220.0%	8 436	220.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	5 008	(15 397)	(307.4%)	(15 397)	(307.4%)	37 832	622.1%	(140.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 336	95.6%	-	-	5	1%	149	4.3%	3 489	2.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 406	4.3%	(51)	(.1%)	997	1.8%	52 815	94.0%	56 167	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 065	3.1%	(4)	-	505	1.5%	32 923	95.5%	34 489	19.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	7.8%	(961)	(406.9%)	25	10.6%	1 154	488.5%	236	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(15)	100.0%	(15)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 449	5.3%	(20)	-	334	4%	78 751	94.3%	83 514	46.9%	-	-	-	-
Total By Income Source	11 274	6.3%	(1 037)	(.6%)	1 865	1.0%	165 777	93.2%	177 879	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 274	6.3%	(1 037)	(.6%)	1 865	1.0%	165 777	93.2%	177 879	100.0%	-	-	-	-
Total By Customer Group	11 274	6.3%	(1 037)	(.6%)	1 865	1.0%	165 777	93.2%	177 879	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 975	1.6%	13 405	2.0%	6 215	.9%	648 468	95.5%	679 063	99.0%
Auditor-General	(600)	(42.0%)	-	-	-	-	2 030	142.0%	1 430	2%
Other	(1 113)	(20.3%)	(156)	(2.8%)	(5 845)	(106.4%)	12 609	229.5%	5 495	.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 262	1.4%	13 249	1.9%	370	.1%	663 107	96.7%	685 988	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	296 818	96 507	32.5%	96 507	32.5%	107 734	35.7%	(10.4%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	284	47.3%	284	47.3%	271	38.7%	4.9%
Sale of Goods and Rendering of Services	416	77	18.4%	77	18.4%	150	25.0%	(48.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 000	2 184	18.2%	2 184	18.2%	4 946	41.2%	(55.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	880	121	13.8%	121	13.8%	147	18.4%	(17.5%)
Licence and permits	200	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	200	0	.1%	0	.1%	46	-	(99.4%)
Non-Exchange Revenue								
Property rates	33 000	8 648	26.2%	8 648	26.2%	3 376	12.7%	156.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	300	231	77.0%	231	77.0%	107	26.9%	115.0%
Licences or permits	250	1	.3%	1	.3%	1	-	(32.9%)
Transfer and subsidies - Operational	248 972	84 961	34.1%	84 961	34.1%	98 690	37.8%	(13.9%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	335 857	59 260	17.6%	59 260	17.6%	46 177	15.5%	28.3%
Employee related costs	119 350	25 495	21.4%	25 495	21.4%	25 032	26.3%	1.8%
Remuneration of councillors	19 729	4 295	21.8%	4 295	21.8%	2 813	16.5%	52.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 799	40	2.2%	40	2.2%	11	.3%	255.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 000	3	-	3	-	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	86 225	12 981	15.1%	12 981	15.1%	8 345	12.0%	55.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	58 754	16 446	28.0%	16 446	28.0%	9 976	19.2%	64.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 039)	37 247	-	37 247	-	61 557	-	-
Transfers and subsidies - capital (monetary allocations)	62 579	15 236	24.3%	15 236	24.3%	17 809	35.8%	(14.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 540	52 483		52 483		79 366		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 540	52 483		52 483		79 366		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 540	52 483		52 483		79 366		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 540	52 483		52 483		79 366		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		79 184	14 150	17.9%	14 150	17.9%	18 044	26.8%	(21.6%)
National Government		64 732	13 249	20.5%	13 249	20.5%	14 740	26.8%	(10.1%)
Provincial Government		-	-	-	-	-	949	47.4%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		64 732	13 249	20.5%	13 249	20.5%	15 688	27.5%	(15.5%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		14 452	901	6.2%	901	6.2%	2 356	23.1%	(61.8%)
Capital Expenditure Functional		82 352	15 104	18.3%	15 104	18.3%	18 044	26.8%	(16.3%)
Municipal governance and administration		790	700	88.6%	700	88.6%	2 035	37.0%	(65.6%)
Executive and Council		120	700	583.3%	700	583.3%	-	-	(100.0%)
Finance and administration		665	-	-	-	-	2 035	37.3%	(100.0%)
Internal audit		5	-	-	-	-	-	-	-
Community and Public Safety		9 461	3 248	34.3%	3 248	34.3%	321	9.2%	913.0%
Community and Social Services		338	-	-	-	-	-	-	-
Sport And Recreation		8 053	3 218	40.0%	3 218	40.0%	-	-	(100.0%)
Public Safety		1 070	30	2.8%	30	2.8%	321	16.1%	(90.7%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		69 358	11 156	16.1%	11 156	16.1%	15 688	26.9%	(28.9%)
Planning and Development		23 038	1 984	8.6%	1 984	8.6%	-	-	(100.0%)
Road Transport		46 320	9 171	19.8%	9 171	19.8%	15 688	27.2%	(41.5%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		2 743	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		2 743	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		391 381	156 496	40.0%	156 496	40.0%	141 373	41.4%	10.7%
Property rates		49 200	4 838	9.8%	4 838	9.8%	83	.5%	5 758.0%
Service charges		1 128	63	5.6%	63	5.6%	3	.8%	1 706.5%

Other revenue	18 226	7 332	40.2%	7 332	40.2%	10 075	604.0%	(27.2%)
Transfers and Subsidies - Operational	248 248	105 283	42.4%	105 283	42.4%	107 981	41.4%	(2.5%)
Transfers and Subsidies - Capital	62 579	37 008	59.1%	37 008	59.1%	18 406	37.1%	101.1%
Interest	12 000	1 972	16.4%	1 972	16.4%	4 825	40.2%	(59.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(584 571)	(20 912)	3.6%	(20 912)	3.6%	10 278	(3.7%)	(303.5%)
Suppliers and employees	(583 836)	(20 912)	3.6%	(20 912)	3.6%	10 278	(3.7%)	(303.5%)
Finance charges	(735)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(193 190)	135 583	(70.2%)	135 583	(70.2%)	151 651	230.9%	(10.6%)
Cash Flow from Investing Activities								
Receipts	-	7	-	7	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	7	-	7	-	-	-	(100.0%)
Payments	(91 017)	(16 167)	17.8%	(16 167)	17.8%	(21 265)	37.5%	(24.0%)
Capital assets	(91 017)	(16 167)	17.8%	(16 167)	17.8%	(21 265)	37.5%	(24.0%)
Net Cash from/(used) Investing Activities	(91 017)	(16 160)	17.8%	(16 160)	17.8%	(21 265)	37.5%	(24.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(284 207)	119 423	(42.0%)	119 423	(42.0%)	130 386	1 460.0%	(8.4%)
Cash/cash equivalents at the year begin:	159 683	83 837	52.5%	83 837	52.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	(124 524)	185 717	(149.1%)	185 717	(149.1%)	130 386	160.7%	42.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 537	7.4%	2 475	7.2%	10 499	30.7%	18 723	54.7%	34 234	95.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	98	6.2%	99	6.3%	93	6.0%	1 280	81.5%	1 569	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 635	7.4%	2 573	7.2%	10 592	29.6%	20 003	55.9%	35 803	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 896	8.0%	1 846	7.8%	7 607	32.0%	12 454	52.3%	23 803	66.5%	-	-	-	-
Commercial	722	6.2%	711	6.1%	2 888	24.9%	7 264	62.7%	11 586	32.4%	-	-	-	-
Households	16	3.9%	17	4.0%	97	23.3%	285	68.8%	414	1.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 635	7.4%	2 573	7.2%	10 592	29.6%	20 003	55.9%	35 803	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	9 535 505	2 479 203	26.0%	2 479 203	26.0%	2 293 405	25.6%	8.1%
Exchange Revenue								
Service charges - Electricity	4 702 555	1 083 502	23.0%	1 083 502	23.0%	926 873	21.6%	16.9%
Service charges - Water	1 161 224	274 511	23.6%	274 511	23.6%	308 058	30.5%	(10.9%)
Service charges - Waste Water Management	229 216	62 354	27.2%	62 354	27.2%	74 303	33.7%	(16.1%)
Service charges - Waste Management	166 268	42 618	25.6%	42 618	25.6%	36 423	23.4%	17.0%
Sale of Goods and Rendering of Services	23 403	4 068	17.4%	4 068	17.4%	3 574	8.5%	13.8%
Agency services	5 508	1 299	23.6%	1 299	23.6%	968	126.6%	34.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	112 706	44.0%	112 706	44.0%	64 316	27.9%	75.2%
Interest earned from Current and Non Current Assets	19 996	12 304	61.5%	12 304	61.5%	8 195	42.8%	50.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	7 047	15.8%	7 047	15.8%	7 472	6.6%	(5.7%)
Licence and permits	3 097	1 014	32.8%	1 014	32.8%	508	20.0%	99.6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	102 112	11 163	10.9%	11 163	10.9%	23 190	11.4%	(51.9%)
Non-Exchange Revenue								
Property rates	1 721 665	434 237	25.2%	434 237	25.2%	448 827	27.2%	(3.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	2 213	18.1%	2 213	18.1%	3 674	31.4%	(39.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 017 129	387 087	38.1%	387 087	38.1%	357 125	37.7%	8.4%
Interest	66 114	33 751	51.0%	33 751	51.0%	29 898	50.2%	12.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	4 277	9 328	218.1%	9 328	218.1%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	8 463 202	2 141 895	25.3%	2 141 895	25.3%	2 060 248	24.6%	4.0%
Employee related costs	1 900 195	393 853	20.7%	393 853	20.7%	383 824	20.8%	2.6%
Remuneration of councillors	70 450	14 873	21.1%	14 873	21.1%	14 263	21.5%	4.3%
Bulk purchases - electricity	3 522 533	1 096 913	31.1%	1 096 913	31.1%	1 134 908	36.1%	(3.3%)
Inventory consumed	995 039	295 462	29.7%	295 462	29.7%	278 453	28.0%	6.1%
Debt impairment	420 000	-	-	-	-	-	-	-
Depreciation and amortisation	390 012	84 919	21.8%	84 919	21.8%	97 824	27.0%	(13.2%)
Interest	56 180	10 693	19.0%	10 693	19.0%	5 184	12.1%	106.3%
Contracted services	811 629	150 074	18.5%	150 074	18.5%	100 325	9.8%	49.6%
Transfers and subsidies	72 457	14 277	19.7%	14 277	19.7%	13 000	18.7%	9.8%
Irrecoverable debts written off	-	15 159	-	15 159	-	4 525	-	235.0%
Operational costs	224 708	66 216	29.5%	66 216	29.5%	28 616	14.7%	131.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(543)	-	(543)	-	(675)	-	(19.5%)
Surplus/(Deficit)	1 072 303	337 308	-	337 308	-	233 157	-	-
Transfers and subsidies - capital (monetary allocations)	379 300	53 750	14.2%	53 750	14.2%	39 933	8.7%	34.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 451 603	391 058		391 058		273 090		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 451 603	391 058		391 058		273 090		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 451 603	391 058		391 058		273 090		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 451 603	391 058		391 058		273 090		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	653 856	67 979	10.4%	67 979	10.4%	34 932	4.2%	94.6%
National Government	376 127	44 836	11.9%	44 836	11.9%	22 823	7.0%	96.5%
Provincial Government	2 550	-	-	-	-	7 113	5.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	378 677	44 836	11.8%	44 836	11.8%	29 936	6.6%	49.8%
Borrowing	177 180	19 734	11.1%	19 734	11.1%	1 199	.5%	1 545.8%
Internally generated funds	98 000	3 408	3.5%	3 408	3.5%	3 797	2.9%	(10.2%)
Capital Expenditure Functional	653 856	67 979	10.4%	67 979	10.4%	77 767	9.4%	(12.6%)
Municipal governance and administration	58 000	21 924	37.8%	21 924	37.8%	2 505	.8%	775.2%
Executive and Council	-	20 240	-	20 240	-	1 557	.6%	1 199.6%
Finance and administration	58 000	1 684	2.9%	1 684	2.9%	948	2.4%	77.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	17 167	2 234	13.0%	2 234	13.0%	11 933	7.0%	(81.3%)
Community and Social Services	17 167	2 276	13.3%	2 276	13.3%	(13)	(.1%)	(18 152.5%)
Sport And Recreation	-	(41)	-	(41)	-	2 222	18.6%	(101.9%)
Public Safety	-	-	-	-	-	190	4.4%	(100.0%)
Housing	-	-	-	-	-	9 534	7.4%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	160 584	19 024	11.8%	19 024	11.8%	37 941	30.5%	(49.9%)
Planning and Development	30 000	5 180	17.3%	5 180	17.3%	619	2.6%	736.4%
Road Transport	130 584	13 843	10.6%	13 843	10.6%	37 322	37.0%	(62.9%)
Environmental Protection	-	-	-	-	-	(0)	-	(100.0%)
Trading Services	418 105	24 797	5.9%	24 797	5.9%	25 389	11.8%	(2.3%)
Energy sources	196 988	-	-	-	-	-	-	-
Water Management	108 900	5 496	5.0%	5 496	5.0%	14 178	14.1%	(61.2%)
Waste Water Management	112 217	19 301	17.2%	19 301	17.2%	8 721	9.0%	121.3%
Waste Management	-	-	-	-	-	2 489	24.7%	(100.0%)
Other	-	-	-	-	-	(1)	-	(100.0%)

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	8 333 003	(5 610)	(.1%)	(5 610)	(.1%)	201 923	2.4%	(102.8%)
Property rates	1 532 282	(13 181)	(.9%)	(13 181)	(.9%)	(36 511)	(2.5%)	(63.9%)
Service charges	5 220 730	1 524	-	1 524	-	1 070	-	42.4%

Other revenue	194 260	(44 542)	(22.9%)	(44 542)	(22.9%)	124 826	16.3%	(135.7%)
Transfers and Subsidies - Operational	989 608	(4 342)	(.4%)	(4 342)	(.4%)	25 622	2.7%	(116.9%)
Transfers and Subsidies - Capital	376 127	54 932	14.6%	54 932	14.6%	86 915	19.0%	(36.8%)
Interest	19 996	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(7 447 306)	55 744	(.7%)	55 744	(.7%)	37 519	(.5%)	48.6%
Suppliers and employees	(7 318 669)	55 744	(.8%)	55 744	(.8%)	37 519	(.5%)	48.6%
Finance charges	(56 180)	-	-	-	-	-	-	-
Transfers and grants	(72 457)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	885 897	50 134	5.7%	50 134	5.7%	239 442	42.1%	(79.1%)
Cash Flow from Investing Activities								
Receipts	-	(221)	-	(221)	-	(355)	-	(37.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(221)	-	(221)	-	(355)	-	(37.8%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(653 856)	-	-	-	-	-	-	-
Capital assets	(653 856)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(653 856)	(221)	-	(221)	-	(355)	-	(37.8%)
Cash Flow from Financing Activities								
Receipts	177 180	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	177 180	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(90 000)	-	-	-	-	-	-	-
Repayment of borrowing	(90 000)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	87 180	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	319 020	49 913	15.6%	49 913	15.6%	239 087	(214.2%)	(79.1%)
Cash/cash equivalents at the year begin:	366 387	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	685 407	49 913	7.3%	49 913	7.3%	239 087	125.7%	(79.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	173 730	5.0%	53 671	1.5%	50 176	1.4%	3 207 476	92.0%	3 485 053	38.0%	-	-	6 786 648	194.7%
Trade and Other Receivables from Exchange Transactions - Electricity	509 393	48.8%	18 931	1.8%	16 984	1.6%	498 061	47.7%	1 043 369	11.4%	-	-	606 858	58.2%
Receivables from Non-exchange Transactions - Property Rates	178 349	11.7%	34 386	2.3%	30 857	2.0%	1 274 626	84.0%	1 518 218	16.5%	-	-	2 416 378	159.2%
Receivables from Exchange Transactions - Waste Water Management	35 189	6.9%	8 277	1.6%	8 198	1.6%	458 403	89.9%	510 067	5.6%	-	-	955 445	187.3%
Receivables from Exchange Transactions - Waste Management	19 066	6.8%	4 976	1.8%	4 461	1.6%	250 957	89.8%	279 460	3.0%	-	-	516 782	184.9%
Receivables from Exchange Transactions - Property Rental Debtors	3 461	4.8%	1 029	1.4%	1 408	1.9%	66 854	91.9%	72 753	.8%	-	-	150 099	206.3%
Interest on Arrear Debtor Accounts	99 489	4.7%	47 635	2.3%	55 877	2.7%	1 901 083	90.4%	2 104 084	22.9%	-	-	3 141 473	149.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 221	.7%	173	.1%	184	.1%	162 493	99.0%	164 071	1.8%	-	-	479 214	292.1%
Total By Income Source	1 019 899	11.1%	169 078	1.8%	168 145	1.8%	7 819 953	85.2%	9 177 075	100.0%	-	-	15 052 896	164.0%
Debtors Age Analysis By Customer Group														
Organs of State	115 139	39.2%	13 992	4.8%	8 972	3.1%	155 713	53.0%	293 815	3.2%	-	-	235 364	80.1%
Commercial	489 236	29.7%	33 445	2.0%	35 062	2.1%	1 090 510	66.2%	1 648 253	18.0%	-	-	1 806 802	109.6%
Households	415 524	5.7%	121 642	1.7%	124 111	1.7%	6 573 731	90.9%	7 235 008	78.8%	-	-	13 010 730	179.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 019 899	11.1%	169 078	1.8%	168 145	1.8%	7 819 953	85.2%	9 177 075	100.0%	-	-	15 052 896	164.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 039 225	52.7%	50 711	2.6%	(282 626)	(14.3%)	1 164 502	59.1%	1 971 813	59.8%
Bulk Water	1 107 965	92.2%	39 255	3.3%	(862 461)	(71.8%)	917 250	76.3%	1 202 009	36.4%
PAYE deductions	20	66.7%	10	33.3%	(84)	(287.8%)	84	287.8%	29	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	90 818	73.2%	5 108	4.1%	25 061	20.2%	3 008	2.4%	123 994	3.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 238 028	67.9%	95 084	2.9%	(1 120 110)	(34.0%)	2 084 844	63.2%	3 297 845	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: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	210 121	63 689	30.3%	63 689	30.3%	72 168	36.0%	(11.7%)
Exchange Revenue								
Service charges - Electricity	38 238	8 918	23.3%	8 918	23.3%	8 329	23.5%	7.1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 257	528	23.4%	528	23.4%	500	24.3%	5.7%
Sale of Goods and Rendering of Services	2 108	1 055	50.0%	1 055	50.0%	11	.7%	9 110.5%
Agency services	369	237	64.3%	237	64.3%	222	12.6%	6.9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 181	198	9.1%	198	9.1%	219	12.0%	(9.3%)
Interest earned from Current and Non Current Assets	2 118	578	27.3%	578	27.3%	729	47.7%	(20.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	2	-	2	-	2	-	-
Rental from Fixed Assets	449	32	7.2%	32	7.2%	21	4.8%	57.1%
Licence and permits	2 021	125	6.2%	125	6.2%	394	99.5%	(68.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 616	504	7.6%	504	7.6%	1 978	76.8%	(74.5%)
Non-Exchange Revenue								
Property rates	40 033	7 358	18.4%	7 358	18.4%	14 555	40.6%	(49.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 504	71	2.0%	71	2.0%	78	2.2%	(9.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	108 228	43 915	40.6%	43 915	40.6%	45 128	40.3%	(2.7%)
Interest	-	167	-	167	-	1	-	11 853.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	197 636	47 888	24.2%	47 888	24.2%	56 707	30.3%	(15.6%)
Employee related costs	79 576	19 037	23.9%	19 037	23.9%	19 257	25.8%	(1.1%)
Remuneration of councillors	10 372	2 570	24.8%	2 570	24.8%	2 502	25.4%	2.7%
Bulk purchases - electricity	27 909	7 221	25.9%	7 221	25.9%	12 292	55.5%	(41.3%)
Inventory consumed	3 581	122	3.4%	122	3.4%	47	1.1%	159.8%
Debt impairment	4 600	-	-	-	-	-	-	-
Depreciation and amortisation	28 032	-	-	-	-	1 985	8.7%	(100.0%)
Interest	-	36	-	36	-	24	-	52.6%
Contracted services	23 734	11 099	46.8%	11 099	46.8%	11 560	42.1%	(4.0%)
Transfers and subsidies	200	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	19 632	7 801	39.7%	7 801	39.7%	9 040	40.4%	(13.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 485	15 801	-	15 801	-	15 461	-	-
Transfers and subsidies - capital (monetary allocations)	31 402	4 957	15.8%	4 957	15.8%	9 477	36.0%	(47.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 887	20 758	-	20 758	-	24 938	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	43 887	20 758	-	20 758	-	24 938	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 887	20 758	-	20 758	-	24 938	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 887	20 758	-	20 758	-	24 938	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		34 950	4 594	13.1%	4 594	13.1%	9 842	32.0%	(53.3%)
National Government		27 306	3 113	11.4%	3 113	11.4%	9 782	42.7%	(68.2%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		27 306	3 113	11.4%	3 113	11.4%	9 782	42.7%	(68.2%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		7 643	1 481	19.4%	1 481	19.4%	60	.8%	2 373.2%
Capital Expenditure Functional		34 950	4 594	13.1%	4 594	13.1%	9 842	32.0%	(53.3%)
Municipal governance and administration		1 870	243	13.0%	243	13.0%	40	1.8%	500.1%
Executive and Council		713	100	14.0%	100	14.0%	-	-	(100.0%)
Finance and administration		1 157	143	12.3%	143	12.3%	40	3.2%	252.8%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		4 643	3 375	72.7%	3 375	72.7%	-	-	(100.0%)
Community and Social Services		4 635	3 375	72.8%	3 375	72.8%	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		9	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		14 601	960	6.6%	960	6.6%	4 839	25.3%	(80.2%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		14 601	960	6.6%	960	6.6%	4 839	25.3%	(80.2%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		13 835	16	.1%	16	.1%	4 962	62.0%	(99.7%)
Energy sources		3 217	16	.5%	16	.5%	4 962	78.2%	(99.7%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		10 618	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		236 756	26 847	11.3%	26 847	11.3%	7 439	3.3%	
Property rates		37 631	2 298	6.1%	2 298	6.1%	-	-	
Service charges		43 914	4 095	9.3%	4 095	9.3%	-	-	

Other revenue	13 275	323	2.4%	323	2.4%	33	4%	888.0%
Transfers and Subsidies - Operational	108 052	3 424	3.2%	3 424	3.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	31 765	10 277	32.4%	10 277	32.4%	(687)	(2.6%)	(1 596.8%)
Interest	2 118	6 430	303.6%	6 430	303.6%	8 093	529.3%	(20.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(197 173)	(14 914)	7.6%	(14 914)	7.6%	(15 221)	9.0%	(2.0%)
Suppliers and employees	(196 973)	(14 914)	7.6%	(14 914)	7.6%	(15 221)	9.0%	(2.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 583	11 933	30.1%	11 933	30.1%	(7 783)	(14.7%)	(253.3%)
Cash Flow from Investing Activities								
Receipts	1 500	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(40 192)	(2 931)	7.3%	(2 931)	7.3%	2	-	(185 227.8%)
Capital assets	(40 192)	(2 931)	7.3%	(2 931)	7.3%	2	-	(185 227.8%)
Net Cash from/(used) Investing Activities	(38 692)	(2 931)	7.6%	(2 931)	7.6%	2	-	(185 227.8%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	891	9 003	1 010.3%	9 003	1 010.3%	(7 781)	(39.7%)	(215.7%)
Cash/cash equivalents at the year begin:	3 309	3 435	103.8%	3 435	103.8%	1 532	46.5%	124.3%
Cash/cash equivalents at the year end:	4 200	12 441	296.2%	12 441	296.2%	(6 249)	(27.3%)	(299.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 960	47.6%	87	1.4%	713	11.5%	2 455	39.5%	6 215	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 965	14.3%	(221)	(.8%)	1 513	5.5%	22 407	81.0%	27 664	62.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	10.0%	(128)	(4.2%)	115	3.7%	2 782	90.4%	3 077	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	21.1%	-	-	6	10.6%	39	68.3%	56	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	399	5.5%	-	-	190	2.6%	6 627	91.8%	7 215	16.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(0)	-	2	100.0%	2	-	-	-	-	-
Total By Income Source	7 645	17.3%	(262)	(.6%)	2 536	5.7%	34 312	77.6%	44 230	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 623	19.7%	(281)	(2.1%)	1 100	8.3%	9 857	74.1%	13 298	30.1%	-	-	-	-
Commercial	2 748	25.6%	(37)	(.3%)	532	5.0%	7 485	69.8%	10 729	24.3%	-	-	-	-
Households	1 589	8.9%	(52)	(.3%)	626	3.5%	15 713	87.9%	17 876	40.4%	-	-	-	-
Other	685	29.4%	108	4.6%	277	11.9%	1 257	54.0%	2 327	5.3%	-	-	-	-
Total By Customer Group	7 645	17.3%	(262)	(.6%)	2 536	5.7%	34 312	77.6%	44 230	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 714	6.5%	3 933	6.9%	1	-	49 234	86.6%	56 882	73.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 072	24.0%	2 190	17.1%	822	6.4%	6 719	52.5%	12 803	16.5%
Auditor-General	-	-	-	-	-	-	1 204	100.0%	1 204	1.6%
Other	1 367	20.9%	1 111	17.0%	161	2.5%	3 890	59.6%	6 529	8.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 153	10.5%	7 234	9.3%	985	1.3%	61 046	78.9%	77 418	100.0%

Contact Details

Municipal Manager	Mr Z S Mthethwa	035 450 2082
Chief Financial Officer	Mr Mr N.M Myeni	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	363 474	147 229	40.5%	147 229	40.5%	147 874	41.9%	(.4%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 954	1 500	21.6%	1 500	21.6%	1 424	20.7%	5.4%
Sale of Goods and Rendering of Services	514	110	21.3%	110	21.3%	80	10.1%	36.6%
Agency services	600	126	21.1%	126	21.1%	139	17.2%	(9.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 521	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 000	644	32.2%	644	32.2%	840	32.0%	(23.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	27	4.7%	27	4.7%	43	27.5%	(38.1%)
Licence and permits	3 125	798	25.5%	798	25.5%	822	24.3%	(2.9%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	500	-	(100.0%)
Non-Exchange Revenue								
Property rates	62 900	31 307	49.8%	31 307	49.8%	24 653	44.8%	27.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	403	20.2%	403	20.2%	335	18.7%	20.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	258 354	105 339	40.8%	105 339	40.8%	111 903	43.6%	(5.9%)
Interest	23 939	6 975	29.1%	6 975	29.1%	7 136	32.4%	(2.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	330 565	84 586	25.6%	84 586	25.6%	49 659	16.1%	70.3%
Employee related costs	144 925	35 899	24.8%	35 899	24.8%	33 333	24.9%	7.7%
Remuneration of councillors	19 232	4 437	23.1%	4 437	23.1%	4 363	22.2%	1.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	63	-	63	-	-	-	(100.0%)
Debt impairment	7 898	-	-	-	-	-	-	-
Depreciation and amortisation	33 198	8 800	26.5%	8 800	26.5%	8 645	27.6%	1.8%
Interest	1 200	29	2.5%	29	2.5%	-	-	(100.0%)
Contracted services	77 513	21 867	28.2%	21 867	28.2%	134	2%	16 165.1%
Transfers and subsidies	725	-	-	-	-	-	-	-
Irrecoverable debts written off	4 720	420	8.9%	420	8.9%	1 140	44.8%	(63.2%)
Operational costs	41 155	13 070	31.8%	13 070	31.8%	2 044	4.5%	539.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	32 909	62 644	-	62 644	-	98 215	-	-
Transfers and subsidies - capital (monetary allocations)	37 478	7 234	19.3%	7 234	19.3%	11 553	32.6%	(37.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 387	69 878		69 878		109 768		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	70 387	69 878		69 878		109 768		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 387	69 878		69 878		109 768		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 387	69 878		69 878		109 768		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		47 503	(156 900)	(330.3%)	(156 900)	(330.3%)	2 160	3.9%	(7 364.5%)	
National Government		32 590	(74 820)	(229.6%)	(74 820)	(229.6%)	-	-	(100.0%)	
Provincial Government		261	(2 212)	(848.0%)	(2 212)	(848.0%)	2 160	-	(202.4%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		32 851	(77 032)	(234.5%)	(77 032)	(234.5%)	2 160	7.0%	(3 666.6%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		14 652	(79 868)	(545.1%)	(79 868)	(545.1%)	-	-	(100.0%)	
Capital Expenditure Functional		45 874	(156 900)	(342.0%)	(156 900)	(342.0%)	2 160	3.9%	(7 364.5%)	
Municipal governance and administration		5 957	(36 666)	(615.6%)	(36 666)	(615.6%)	-	-	(100.0%)	
Executive and Council		391	(778)	(198.8%)	(778)	(198.8%)	-	-	(100.0%)	
Finance and administration		5 565	(35 888)	(644.9%)	(35 888)	(644.9%)	-	-	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		4 391	(12 085)	(275.2%)	(12 085)	(275.2%)	-	-	(100.0%)	
Community and Social Services		1 435	(533)	(37.2%)	(533)	(37.2%)	-	-	(100.0%)	
Sport And Recreation		435	(11 486)	(2 641.8%)	(11 486)	(2 641.8%)	-	-	(100.0%)	
Public Safety		2 522	(66)	(2.6%)	(66)	(2.6%)	-	-	(100.0%)	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		31 743	(33 136)	(104.4%)	(33 136)	(104.4%)	2 160	7.1%	(1 634.2%)	
Planning and Development		783	(1 590)	(203.2%)	(1 590)	(203.2%)	2 160	91.1%	(173.6%)	
Road Transport		30 961	(31 546)	(101.9%)	(31 546)	(101.9%)	-	-	(100.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		3 783	(75 013)	(1 983.1%)	(75 013)	(1 983.1%)	-	-	(100.0%)	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		-	(792)	-	(792)	-	-	-	(100.0%)	
Waste Water Management		-	(58 681)	-	(58 681)	-	-	-	(100.0%)	
Waste Management		3 783	(15 540)	(410.8%)	(15 540)	(410.8%)	-	-	(100.0%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		380 595	(331 011)	(87.0%)	(331 011)	(87.0%)	25	-	(1 310 359.6%)
Property rates		50 320	-	-	-	-	-	-	-
Service charges		5 563	-	-	-	-	-	-	-

Other revenue	27 141	42	2%	42	2%	25	.1%	64.5%
Transfers and Subsidies - Operational	255 243	(331 052)	(129.7%)	(331 052)	(129.7%)	-	-	(100.0%)
Transfers and Subsidies - Capital	40 328	-	-	-	-	-	-	-
Interest	2 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(299 269)	83 468	(27.9%)	83 468	(27.9%)	28 477	(10.3%)	193.1%
Suppliers and employees	(298 544)	83 468	(28.0%)	83 468	(28.0%)	28 477	(10.3%)	193.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(725)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 326	(247 543)	(304.4%)	(247 543)	(304.4%)	28 503	27.9%	(968.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(51 055)	-	-	-	-	-	-	-
Capital assets	(51 055)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 055)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	(299)	-	(299)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(299)	-	(299)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(299)	-	(299)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	30 271	(247 842)	(818.7%)	(247 842)	(818.7%)	28 503	72.8%	(969.5%)
Cash/cash equivalents at the year begin:	2 122	15 306	721.2%	15 306	721.2%	934	130.6%	1 539.3%
Cash/cash equivalents at the year end:	32 393	(243 790)	(752.6%)	(243 790)	(752.6%)	28 687	72.0%	(949.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 461	4.9%	(2 431)	(1.4%)	19 713	11.5%	145 965	85.0%	171 708	54.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 544	5.5%	(682)	(2.4%)	481	1.7%	26 551	95.2%	27 895	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	(.1%)	-	-	(0)	5.6%	(8)	94.5%	(9)	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 908	5.9%	-	-	69	.1%	110 684	94.1%	117 662	37.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12)	.3%	(1)	-	(1)	-	(3 718)	99.6%	(3 732)	(1.2%)	-	-	-	-
Total By Income Source	16 902	5.4%	(3 114)	(1.0%)	20 262	6.5%	279 474	89.1%	313 524	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 587	3.2%	(23)	-	11 875	23.8%	36 545	73.1%	49 984	15.9%	-	-	-	-
Commercial	4 026	9.7%	(668)	(1.6%)	1 598	3.8%	36 710	88.1%	41 666	13.3%	-	-	-	-
Households	8 202	4.8%	(1 145)	(.7%)	2 510	1.5%	160 251	94.4%	169 819	54.2%	-	-	-	-
Other	3 087	5.9%	(1 277)	(2.5%)	4 278	8.2%	45 968	88.3%	52 056	16.6%	-	-	-	-
Total By Customer Group	16 902	5.4%	(3 114)	(1.0%)	20 262	6.5%	279 474	89.1%	313 524	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1	-	(711)	(11.0%)	(2 385)	(37.1%)	9 527	148.1%	6 432	25.8%
Auditor-General	981	100.0%	-	-	-	-	-	-	981	3.9%
Other	2 193	12.5%	(4 734)	(27.0%)	(11 753)	(67.1%)	31 815	181.6%	17 522	70.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 176	12.7%	(5 445)	(21.8%)	(14 138)	(56.7%)	41 342	165.8%	24 935	100.0%

Contact Details

Municipal Manager	Mr Thamsanga V. Xulu	035 550 0069
Chief Financial Officer	Mr Vukani Kheneth Gumede	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	250 641	97 538	38.9%	97 538	38.9%	110 796	42.3%	(12.0%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	681	171	25.1%	171	25.1%	163	22.8%	4.8%
Sale of Goods and Rendering of Services	245	46	18.6%	46	18.6%	10	.1%	350.1%
Agency services	469	57	12.0%	57	12.0%	32	15.9%	77.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 528	2 222	17.7%	2 222	17.7%	2 955	24.6%	(24.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	757	174	23.0%	174	23.0%	154	20.2%	12.8%
Licence and permits	31	13	41.4%	13	41.4%	2	8.0%	709.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 031	222	21.6%	222	21.6%	149	9.0%	49.5%
Non-Exchange Revenue								
Property rates	22 832	5 722	25.1%	5 722	25.1%	17 885	79.6%	(68.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	210 710	88 593	42.0%	88 593	42.0%	89 113	42.2%	(.6%)
Interest	1 355	319	23.5%	319	23.5%	333	27.8%	(4.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	250 264	63 422	25.3%	63 422	25.3%	62 825	24.0%	1.0%
Employee related costs	96 035	22 049	23.0%	22 049	23.0%	19 387	21.8%	13.7%
Remuneration of councillors	17 347	3 968	22.9%	3 968	22.9%	3 842	24.1%	3.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 820	448	24.6%	448	24.6%	167	9.2%	168.1%
Debt impairment	900	704	78.2%	704	78.2%	2 611	290.2%	(73.1%)
Depreciation and amortisation	29 300	8 698	29.7%	8 698	29.7%	8 286	28.3%	5.0%
Interest	-	-	-	-	-	0	-	(100.0%)
Contracted services	58 022	14 387	24.8%	14 387	24.8%	14 523	19.5%	(.9%)
Transfers and subsidies	3 700	873	23.6%	873	23.6%	1 617	42.5%	(46.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	43 139	12 290	28.5%	12 290	28.5%	12 392	26.6%	(.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	5	-	5	-	-	-	(100.0%)
Surplus/(Deficit)	376	34 116	-	34 116	-	47 971	-	-
Transfers and subsidies - capital (monetary allocations)	52 768	16 738	31.7%	16 738	31.7%	9 815	28.5%	70.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 144	50 855	-	50 855	-	57 787	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	53 144	50 855	-	50 855	-	57 787	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 144	50 855	-	50 855	-	57 787	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 144	50 855	-	50 855	-	57 787	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		68 805	(60 886)	(88.5%)	(60 886)	(88.5%)	12 142	29.5%	(601.4%)
National Government		40 181	(34 446)	(85.7%)	(34 446)	(85.7%)	8 610	28.7%	(500.1%)
Provincial Government		5 704	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		45 885	(34 446)	(75.1%)	(34 446)	(75.1%)	8 610	28.7%	(500.1%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		22 920	(26 440)	(115.4%)	(26 440)	(115.4%)	3 532	31.5%	(848.6%)
Capital Expenditure Functional		68 805	(60 886)	(88.5%)	(60 886)	(88.5%)	12 142	29.5%	(601.4%)
Municipal governance and administration		7 668	(3 324)	(43.4%)	(3 324)	(43.4%)	-	-	(100.0%)
Executive and Council		3 104	(384)	(12.4%)	(384)	(12.4%)	-	-	(100.0%)
Finance and administration		4 563	(2 940)	(64.4%)	(2 940)	(64.4%)	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		2 330	(3 343)	(143.5%)	(3 343)	(143.5%)	846	21.9%	(495.2%)
Community and Social Services		2 330	(3 343)	(143.5%)	(3 343)	(143.5%)	846	21.9%	(495.2%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		58 807	(54 219)	(92.2%)	(54 219)	(92.2%)	11 296	33.6%	(580.0%)
Planning and Development		49 737	(23 790)	(47.8%)	(23 790)	(47.8%)	9 695	29.9%	(345.4%)
Road Transport		9 070	(30 429)	(335.5%)	(30 429)	(335.5%)	1 601	138.4%	(2 000.5%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		320 244	(447 409)	(139.7%)	(447 409)	(139.7%)	246 412	78.8%	(281.6%)
Property rates		17 171	4 652	27.1%	4 652	27.1%	2 241	11.7%	107.6%
Service charges		579	209	36.1%	209	36.1%	72	11.9%	188.7%

Other revenue	26 489	688	2.6%	688	2.6%	433	1.8%	58.9%
Transfers and Subsidies - Operational	210 710	(263 632)	(125.1%)	(263 632)	(125.1%)	223 928	106.0%	(217.7%)
Transfers and Subsidies - Capital	52 768	(189 343)	(358.8%)	(189 343)	(358.8%)	16 783	36.5%	(1 228.2%)
Interest	12 528	-	-	-	-	2 955	24.6%	(100.0%)
Dividends	-	18	-	18	-	-	-	(100.0%)
Payments	(233 660)	4	-	4	-	(7)	-	(152.8%)
Suppliers and employees	(229 960)	4	-	4	-	(7)	-	(152.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(3 700)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	86 584	(447 405)	(516.7%)	(447 405)	(516.7%)	246 405	315.1%	(281.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(78 526)	-	-	-	-	-	-	-
Capital assets	(78 526)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(78 526)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 058	(447 405)	(5 552.2%)	(447 405)	(5 552.2%)	246 405	799.3%	(281.6%)
Cash/cash equivalents at the year begin:	75 162	83 871	111.6%	83 871	111.6%	47 300	80.0%	77.3%
Cash/cash equivalents at the year end:	83 220	(270 570)	(325.1%)	(270 570)	(325.1%)	293 705	326.5%	(192.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 384	13.0%	(33)	(.1%)	2 375	9.2%	20 215	77.9%	25 941	77.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	62	14.7%	-	-	30	7.2%	330	78.1%	422	1.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	54.4%	(6)	(3.3%)	(83)	(43.8%)	175	92.8%	188	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	214	4.2%	-	-	104	2.0%	4 785	93.8%	5 104	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14)	(.7%)	(1)	-	1	-	1 888	100.8%	1 874	5.6%	-	-	-	-
Total By Income Source	3 749	11.2%	(40)	(.1%)	2 427	7.2%	27 393	81.7%	33 530	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 441	46.7%	(27)	(.5%)	1 436	27.5%	1 377	26.3%	5 227	15.6%	-	-	-	-
Commercial	729	5.3%	(2)	-	289	2.1%	12 635	92.6%	13 651	40.7%	-	-	-	-
Households	57	2.2%	-	-	29	1.1%	2 480	96.7%	2 566	7.7%	-	-	-	-
Other	522	4.3%	(11)	(.1%)	673	5.6%	10 901	90.2%	12 085	36.0%	-	-	-	-
Total By Customer Group	3 749	11.2%	(40)	(.1%)	2 427	7.2%	27 393	81.7%	33 530	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	346	96.1%	8	2.3%	(0)	-	6	1.6%	360	63.5%
Auditor-General	-	-	-	-	-	-	0	100.0%	0	-
Other	207	100.0%	-	-	-	-	(0)	-	207	36.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	553	97.5%	8	1.4%	(0)	-	6	1.0%	567	100.0%

Contact Details

Municipal Manager	Mr Disco Setherjwa Goodman Khuzwayo	032 532 5000
Chief Financial Officer	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 705 642	791 762	29.3%	791 762	29.3%	790 347	31.9%	.2%
Exchange Revenue								
Service charges - Electricity	1 015 627	283 021	27.9%	283 021	27.9%	268 284	30.8%	5.5%
Service charges - Water	252 278	60 987	24.2%	60 987	24.2%	59 430	25.1%	2.6%
Service charges - Waste Water Management	164 016	37 708	23.0%	37 708	23.0%	36 140	25.4%	4.3%
Service charges - Waste Management	119 286	30 367	25.5%	30 367	25.5%	28 599	24.9%	6.2%
Sale of Goods and Rendering of Services	5 237	1 931	36.9%	1 931	36.9%	1 449	10.2%	33.2%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	907	24.6%	907	24.6%	882	88.8%	2.9%
Interest earned from Current and Non Current Assets	5 927	2 019	34.1%	2 019	34.1%	1 044	18.7%	93.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	3 151	25.5%	3 151	25.5%	2 797	24.0%	12.7%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 436	689	48.0%	689	48.0%	145	10.7%	374.7%
Non-Exchange Revenue								
Property rates	455 840	115 945	25.4%	115 945	25.4%	115 444	29.6%	.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	994	12.3%	994	12.3%	928	12.2%	7.1%
Licences or permits	38	15	40.1%	15	40.1%	4	10.9%	288.3%
Transfer and subsidies - Operational	652 424	250 421	38.4%	250 421	38.4%	274 097	40.5%	(8.6%)
Interest	3 336	1 294	38.8%	1 294	38.8%	1 242	39.5%	4.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	2 057	-	2 057	-	-	-	(100.0%)
Gains on disposal of Assets	6 102	256	4.2%	256	4.2%	(138)	(2.4%)	(285.9%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 849 756	658 817	23.1%	658 817	23.1%	642 167	24.5%	2.6%
Employee related costs	773 264	190 744	24.7%	190 744	24.7%	165 324	22.9%	15.4%
Remuneration of councillors	31 207	7 472	23.9%	7 472	23.9%	7 061	25.7%	5.8%
Bulk purchases - electricity	784 460	176 442	22.5%	176 442	22.5%	180 698	25.8%	(2.4%)
Inventory consumed	183 946	60 876	33.1%	60 876	33.1%	53 747	38.9%	13.3%
Debt impairment	212 471	-	-	-	-	-	-	-
Depreciation and amortisation	396 826	101 051	25.5%	101 051	25.5%	97 539	27.7%	3.6%
Interest	25 915	5 406	20.9%	5 406	20.9%	6 715	22.2%	(19.5%)
Contracted services	186 523	59 614	32.0%	59 614	32.0%	77 260	38.2%	(22.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	25 316	27.0%	25 316	27.0%	12 871	13.7%	96.7%
Operational costs	161 485	31 897	19.8%	31 897	19.8%	40 951	27.2%	(22.1%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(144 114)	132 945	-	132 945	-	148 180	-	-
Transfers and subsidies - capital (monetary allocations)	232 168	24 983	10.8%	24 983	10.8%	13 939	8.6%	79.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	88 054	157 929		157 929		162 119		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	88 054	157 929		157 929		162 119		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 054	157 929		157 929		162 119		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 054	157 929		157 929		162 119		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	235 558	24 896	10.6%	24 896	10.6%	13 074	7.5%	90.4%
National Government	231 380	24 575	10.6%	24 575	10.6%	12 016	7.9%	104.5%
Provincial Government	788	186	23.6%	186	23.6%	105	1.0%	77.2%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	232 168	24 761	10.7%	24 761	10.7%	12 121	7.5%	104.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 390	135	4.0%	135	4.0%	954	8.6%	(85.8%)
Capital Expenditure Functional	235 558	24 896	10.6%	24 896	10.6%	13 074	7.5%	90.4%
Municipal governance and administration	3 900	321	9.2%	321	9.2%	460	14.2%	(30.2%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 500	321	9.2%	321	9.2%	460	14.2%	(30.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	18 802	1 820	9.7%	1 820	9.7%	2 286	11.3%	(20.4%)
Community and Social Services	378	-	-	-	-	144	20.7%	(100.0%)
Sport And Recreation	18 424	1 820	9.9%	1 820	9.9%	2 142	11.3%	(15.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	73 444	10 895	14.8%	10 895	14.8%	1 326	2.4%	721.4%
Planning and Development	250	74	29.8%	74	29.8%	-	-	(100.0%)
Road Transport	73 194	10 821	14.8%	10 821	14.8%	1 326	2.4%	715.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	139 812	11 859	8.5%	11 859	8.5%	8 652	9.8%	37.1%
Energy sources	41 300	-	-	-	-	-	-	-
Water Management	65 790	11 859	18.0%	11 859	18.0%	8 494	16.3%	39.6%
Waste Water Management	32 722	-	-	-	-	158	1.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	349	5.8%	(100.0%)

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	2 805 732	1 489 490	53.1%	1 489 490	53.1%	1 523 137	61.7%	(2.2%)
Property rates	391 927	91 100	23.2%	91 100	23.2%	341 167	88.4%	(73.3%)
Service charges	1 304 866	343 820	26.3%	343 820	26.3%	548 918	45.6%	(37.4%)

Other revenue	229 420	611 132	266.4%	611 132	266.4%	210 759	482.6%	190.0%
Transfers and Subsidies - Operational	641 924	374 350	58.3%	374 350	58.3%	320 601	48.1%	16.8%
Transfers and Subsidies - Capital	231 668	65 876	28.4%	65 876	28.4%	99 939	61.5%	(34.1%)
Interest	5 927	3 211	54.2%	3 211	54.2%	1 754	31.4%	83.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(2 396 418)	(863 311)	36.0%	(863 311)	36.0%	(933 758)	47.1%	(7.5%)
Suppliers and employees	(2 370 504)	(852 100)	35.9%	(852 100)	35.9%	(916 959)	46.9%	(7.1%)
Finance charges	(25 915)	(11 211)	43.3%	(11 211)	43.3%	(16 799)	55.4%	(33.3%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	409 313	626 179	153.0%	626 179	153.0%	589 379	122.2%	6.2%
Cash Flow from Investing Activities								
Receipts	20 000	5 702	28.5%	5 702	28.5%	5	-	123 937.7%
Proceeds on disposal of PPE	20 000	5 702	28.5%	5 702	28.5%	5	-	123 937.7%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(235 558)	(40 026)	17.0%	(40 026)	17.0%	(36 196)	20.9%	10.6%
Capital assets	(235 558)	(40 026)	17.0%	(40 026)	17.0%	(36 196)	20.9%	10.6%
Net Cash from/(used) Investing Activities	(215 558)	(34 324)	15.9%	(34 324)	15.9%	(36 192)	22.1%	(5.2%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(36 903)	(10 383)	28.1%	(10 383)	28.1%	(14 392)	43.6%	(27.9%)
Repayment of borrowing	(36 903)	(10 383)	28.1%	(10 383)	28.1%	(14 392)	43.6%	(27.9%)
Net Cash from/(used) Financing Activities	(36 903)	(10 383)	28.1%	(10 383)	28.1%	(14 392)	43.6%	(27.9%)
Net Increase/(Decrease) in cash held	156 852	581 472	370.7%	581 472	370.7%	538 795	188.4%	7.9%
Cash/cash equivalents at the year begin:	224 440	84 522	37.7%	84 522	37.7%	29 721	45.3%	184.4%
Cash/cash equivalents at the year end:	381 292	666 944	174.9%	666 944	174.9%	564 834	160.6%	18.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 736	3.0%	16 115	2.1%	12 098	1.6%	706 165	93.3%	757 115	32.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 763	66.9%	3 343	3.7%	1 813	2.0%	24 420	27.3%	89 339	3.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 609	9.5%	10 044	2.8%	9 509	2.6%	309 853	85.1%	364 015	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 968	2.0%	9 557	1.4%	8 884	1.3%	665 158	95.4%	697 568	30.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 945	2.9%	7 486	2.0%	6 457	1.7%	346 224	93.3%	371 113	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	606	7.2%	295	3.5%	258	3.1%	7 298	86.3%	8 457	4.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 046	3.3%	790	2.5%	768	2.5%	28 672	91.7%	31 276	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 042)	290.7%	997	(15.2%)	188	(2.9%)	11 305	(172.6%)	(6 551)	(3%)	-	-	-	-
Total By Income Source	124 631	5.4%	48 628	2.1%	39 977	1.7%	2 099 096	90.8%	2 312 331	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 738	8.4%	2 525	12.2%	991	4.8%	15 447	74.6%	20 700	9%	-	-	-	-
Commercial	49 597	29.0%	5 027	2.9%	4 449	2.6%	111 776	65.4%	170 849	7.4%	-	-	-	-
Households	73 274	3.5%	41 050	1.9%	34 513	1.6%	1 971 564	93.0%	2 120 401	91.7%	-	-	-	-
Other	23	5.9%	26	6.8%	24	6.3%	309	81.1%	381	-	-	-	-	-
Total By Customer Group	124 631	5.4%	48 628	2.1%	39 977	1.7%	2 099 096	90.8%	2 312 331	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	94 445	17.5%	106 688	19.8%	100 104	18.6%	237 090	44.0%	538 327	63.0%
Bulk Water	22 490	7.4%	21 893	7.2%	21 064	6.9%	240 188	78.6%	305 635	35.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	602	18.3%	4	.1%	2 473	75.1%	212	6.4%	3 292	.4%
Auditor-General	974	100.0%	-	-	-	-	-	-	974	.1%
Other	210	3.5%	-	-	2 000	32.9%	3 861	63.6%	6 071	.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	118 722	13.9%	128 586	15.1%	125 641	14.7%	481 351	56.3%	854 300	100.0%

Contact Details

Municipal Manager	Mr Zamokwake Wesley Mcinaka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlangiwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	252 828	82 145	32.5%	82 145	32.5%	83 038	36.4%	(1.1%)
Exchange Revenue								
Service charges - Electricity	17 111	4 148	24.2%	4 148	24.2%	2 468	14.0%	68.1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 761	492	27.9%	492	27.9%	430	22.1%	14.4%
Sale of Goods and Rendering of Services	126	58	45.7%	58	45.7%	38	10.1%	50.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 209	296	24.5%	296	24.5%	198	16.0%	49.5%
Interest earned from Current and Non Current Assets	3 218	431	13.4%	431	13.4%	756	24.0%	(43.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 749	357	20.4%	357	20.4%	388	27.7%	(8.1%)
Licence and permits	416	86	20.6%	86	20.6%	91	26.5%	(5.3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	630	1 188	188.5%	1 188	188.5%	131	59.0%	804.6%
Non-Exchange Revenue								
Property rates	68 678	16 025	23.3%	16 025	23.3%	16 462	24.9%	(2.7%)
Surcharges and Taxes	20 257	4 647	22.9%	4 647	22.9%	7 399	837.2%	(37.2%)
Fines, penalties and forfeits	79	199	251.8%	199	251.8%	46	60.1%	334.1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	136 462	54 006	39.6%	54 006	39.6%	54 630	40.5%	(1.1%)
Interest	1 132	212	18.8%	212	18.8%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	249 077	52 420	21.0%	52 420	21.0%	54 875	24.9%	(4.5%)
Employee related costs	81 160	19 694	24.3%	19 694	24.3%	18 652	25.8%	5.6%
Remuneration of councillors	11 713	2 786	23.8%	2 786	23.8%	2 627	21.9%	6.1%
Bulk purchases - electricity	22 900	6 504	28.4%	6 504	28.4%	6 017	27.4%	8.1%
Inventory consumed	-	-	-	-	-	736	44.6%	(100.0%)
Debt impairment	6 500	-	-	-	-	-	-	-
Depreciation and amortisation	20 001	5 139	25.7%	5 139	25.7%	4 843	25.9%	6.1%
Interest	65	2	2.7%	2	2.7%	2	2.6%	6.3%
Contracted services	49 899	9 860	19.8%	9 860	19.8%	8 199	18.2%	20.3%
Transfers and subsidies	1 409	324	23.0%	324	23.0%	219	16.9%	47.7%
Irrecoverable debts written off	2 850	8	.3%	8	.3%	-	-	(100.0%)
Operational costs	52 580	8 104	15.4%	8 104	15.4%	13 581	32.0%	(40.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 751	29 725	-	29 725	-	28 163	-	-
Transfers and subsidies - capital (monetary allocations)	40 437	9 093	22.5%	9 093	22.5%	3 609	10.3%	151.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 188	38 818		38 818		31 772		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 188	38 818		38 818		31 772		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 188	38 818		38 818		31 772		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 188	38 818		38 818		31 772		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		41 159	7 950	19.3%	7 950	19.3%	3 242	9.5%	145.3%
National Government		35 163	7 907	22.5%	7 907	22.5%	3 242	10.6%	143.9%
Provincial Government		-	44	-	44	-	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		35 163	7 950	22.6%	7 950	22.6%	3 242	10.6%	145.3%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		5 996	-	-	-	-	-	-	-
Capital Expenditure Functional		41 159	7 950	19.3%	7 950	19.3%	3 242	9.5%	145.3%
Municipal governance and administration		3 960	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		3 960	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		1 536	44	2.8%	44	2.8%	-	-	(100.0%)
Community and Social Services		1 536	44	2.8%	44	2.8%	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		23 089	7 663	33.2%	7 663	33.2%	1 966	8.9%	289.7%
Planning and Development		22 173	7 663	34.6%	7 663	34.6%	1 135	10.3%	575.2%
Road Transport		916	-	-	-	-	831	7.5%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		12 574	243	1.9%	243	1.9%	1 275	13.8%	(80.9%)
Energy sources		12 174	243	2.0%	243	2.0%	1 275	14.6%	(80.9%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		400	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		278 427	115 687	41.6%	115 687	41.6%	91 497	34.3%	26.4%
Property rates		58 376	24 976	42.8%	24 976	42.8%	10 271	17.4%	143.2%
Service charges		16 608	6 832	41.1%	6 832	41.1%	4 116	24.2%	66.0%

Other revenue	23 326	5 784	24.8%	5 784	24.8%	8 754	48.4%	(33.9%)
Transfers and Subsidies - Operational	136 462	55 391	40.6%	55 391	40.6%	55 876	41.5%	(9%)
Transfers and Subsidies - Capital	40 437	22 283	55.1%	22 283	55.1%	11 672	33.4%	90.9%
Interest	3 218	420	13.1%	420	13.1%	810	25.7%	(48.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(237 785)	(68 883)	29.0%	(68 883)	29.0%	(63 296)	29.6%	8.8%
Suppliers and employees	(236 311)	(68 226)	28.9%	(68 226)	28.9%	(63 296)	29.8%	7.8%
Finance charges	(65)	-	-	-	-	-	-	-
Transfers and grants	(1 409)	(657)	46.6%	(657)	46.6%	-	-	(100.0%)
Net Cash from(used) Operating Activities	40 642	46 804	115.2%	46 804	115.2%	28 202	53.4%	66.0%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(47 333)	(9 780)	20.7%	(9 780)	20.7%	(5 695)	14.5%	71.7%
Capital assets	(47 333)	(9 780)	20.7%	(9 780)	20.7%	(5 695)	14.5%	71.7%
Net Cash from(used) Investing Activities	(47 333)	(9 780)	20.7%	(9 780)	20.7%	(5 695)	14.5%	71.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 690)	37 023	(553.4%)	37 023	(553.4%)	22 507	166.2%	64.5%
Cash/cash equivalents at the year begin:	14 509	6 554	45.2%	6 554	45.2%	5 099	24.1%	28.5%
Cash/cash equivalents at the year end:	7 819	37 023	473.5%	37 023	473.5%	27 606	79.6%	34.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(11 211)	103.0%	(4 421)	40.6%	385	(3.5%)	4 359	(40.0%)	(10 888)	(11.1%)	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 378	12.9%	0	-	4 775	5.9%	65 391	81.2%	80 544	81.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	350	4.3%	0	-	159	1.9%	7 712	93.8%	8 221	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	206	10.9%	-	-	74	3.9%	1 605	85.1%	1 885	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	335	1.8%	-	-	173	.9%	18 136	97.3%	18 643	18.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10	100.0%	10	-	-	-	-	-
Total By Income Source	58	.1%	(4 421)	(4.5%)	5 565	5.7%	97 213	98.8%	98 415	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 821)	(7.9%)	(4 418)	(9.2%)	4 353	9.0%	52 104	108.1%	48 219	49.0%	-	-	-	-
Commercial	1 028	17.1%	(1)	-	155	2.6%	4 816	80.3%	5 998	6.1%	-	-	-	-
Households	703	3.2%	(2)	-	339	1.5%	21 261	95.3%	22 300	22.7%	-	-	-	-
Other	2 148	9.8%	-	-	719	3.3%	19 032	86.9%	21 899	22.3%	-	-	-	-
Total By Customer Group	58	.1%	(4 421)	(4.5%)	5 565	5.7%	97 213	98.8%	98 415	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3)	(12.1%)	3	13.3%	-	-	22	98.9%	23	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(0)	100.0%	-	-	-	-	-	-	(0)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(3)	(12.1%)	3	13.3%	-	-	22	98.9%	23	100.0%

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Chief Financial Officer	Mr Mbusiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	268 618	102 580	38.2%	102 580	38.2%	117 616	45.4%	(12.8%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 100	850	40.5%	850	40.5%	568	28.2%	49.6%
Sale of Goods and Rendering of Services	149	182	122.2%	182	122.2%	0	2%	51 006.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 361	578	42.5%	578	42.5%	563	91.4%	2.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	265	94	35.6%	94	35.6%	55	21.6%	71.6%
Licence and permits	1 114	252	22.6%	252	22.6%	278	29.0%	(9.3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2	3	169.9%	3	169.9%	0	2.7%	565.0%
Non-Exchange Revenue								
Property rates	45 718	10 246	22.4%	10 246	22.4%	25 262	77.4%	(59.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	68	220	324.2%	220	324.2%	13	3.4%	1 574.7%
Licences or permits	559	224	40.1%	224	40.1%	202	22.7%	10.6%
Transfer and subsidies - Operational	215 762	89 520	41.5%	89 520	41.5%	90 264	41.3%	(.8%)
Interest	1 522	411	27.0%	411	27.0%	360	13.5%	14.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	49	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	219 058	56 388	25.7%	56 388	25.7%	57 081	25.9%	(1.2%)
Employee related costs	124 821	29 818	23.9%	29 818	23.9%	30 355	25.1%	(1.8%)
Remuneration of councillors	18 596	4 440	23.9%	4 440	23.9%	4 374	24.2%	1.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 635	-	-	-	-	221	6.6%	(100.0%)
Debt impairment	3 138	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	6 515	32.6%	6 515	32.6%	4 160	24.5%	56.6%
Interest	1 426	59	4.2%	59	4.2%	233	24.7%	(74.6%)
Contracted services	25 306	8 638	34.1%	8 638	34.1%	12 897	43.9%	(33.0%)
Transfers and subsidies	418	12	2.9%	12	2.9%	16	7.9%	(22.2%)
Irrecoverable debts written off	-	287	-	287	-	-	-	(100.0%)
Operational costs	23 718	6 618	27.9%	6 618	27.9%	4 825	17.3%	37.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	49 561	46 191	-	46 191	-	60 535	-	-
Transfers and subsidies - capital (monetary allocations)	45 805	10 898	23.8%	10 898	23.8%	7 713	20.9%	41.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 366	57 090		57 090		68 247		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 366	57 090		57 090		68 247		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 366	57 090		57 090		68 247		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 366	57 090		57 090		68 247		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		43 191	(105 195)	(243.6%)	(105 195)	(243.6%)	6 849	19.1%	(1 635.9%)
National Government		33 743	(102 581)	(304.0%)	(102 581)	(304.0%)	6 621	20.6%	(1 649.2%)
Provincial Government		6 087	384	6.3%	384	6.3%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		39 830	(102 197)	(256.6%)	(102 197)	(256.6%)	6 621	20.6%	(1 643.4%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		3 361	(2 998)	(89.2%)	(2 998)	(89.2%)	228	6.1%	(1 416.9%)
Capital Expenditure Functional		43 191	(105 195)	(243.6%)	(105 195)	(243.6%)	6 849	19.1%	(1 635.9%)
Municipal governance and administration		1 139	(293)	(25.7%)	(293)	(25.7%)	216	8.6%	(235.6%)
Executive and Council		61	-	-	-	-	-	-	-
Finance and administration		1 078	(293)	(27.2%)	(293)	(27.2%)	216	9.9%	(235.6%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		2 222	1 605	72.3%	1 605	72.3%	-	-	(100.0%)
Community and Social Services		1 996	(74)	(3.7%)	(74)	(3.7%)	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		226	1 679	742.6%	1 679	742.6%	-	-	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		39 830	(103 256)	(259.2%)	(103 256)	(259.2%)	6 621	20.4%	(1 659.4%)
Planning and Development		-	(216)	-	(216)	-	-	-	(100.0%)
Road Transport		39 830	(103 040)	(258.7%)	(103 040)	(258.7%)	6 621	20.4%	(1 656.2%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	(3 251)	-	(3 251)	-	12	-	(27 768.9%)
Energy sources		-	1 544	-	1 544	-	-	-	(100.0%)
Water Management		-	-	-	-	-	12	-	(100.0%)
Waste Water Management		-	(3 986)	-	(3 986)	-	-	-	(100.0%)
Waste Management		-	(810)	-	(810)	-	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		300 654	(20 521)	(6.8%)	(20 521)	(6.8%)	13 654	4.6%	(250.3%)
Property rates		34 288	-	-	-	-	-	-	-
Service charges		1 280	-	-	-	-	-	-	-

Other revenue	2 158	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	215 762	(4 645)	(2.2%)	(4 645)	(2.2%)	2 576	1.2%	(280.3%)
Transfers and Subsidies - Capital	45 805	(15 876)	(34.7%)	(15 876)	(34.7%)	11 078	30.0%	(243.3%)
Interest	1 361	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(200 875)	188 944	(94.1%)	188 944	(94.1%)	(74)	-	(256 076.1%)
Suppliers and employees	(199 470)	188 944	(94.7%)	188 944	(94.7%)	(74)	-	(256 076.1%)
Finance charges	(988)	-	-	-	-	-	-	-
Transfers and grants	(418)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	99 779	168 423	168.8%	168 423	168.8%	13 580	15.2%	1 140.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(49 670)	-	-	-	-	-	-	-
Capital assets	(49 670)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(49 670)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(2 542)	-	-	-	-	-	-	-
Repayment of borrowing	(2 542)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(2 542)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	47 567	168 423	354.1%	168 423	354.1%	13 580	29.6%	1 140.2%
Cash/cash equivalents at the year begin:	385	3 877	1 006.9%	3 877	1 006.9%	(3 041)	(75.0%)	(227.5%)
Cash/cash equivalents at the year end:	47 952	172 299	359.3%	172 299	359.3%	10 464	20.9%	1 546.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 769	12.6%	(10)	-	3 237	7.1%	36 700	80.3%	45 696	55.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	459	2.5%	(0)	-	114	.6%	18 075	96.9%	18 648	22.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	17.2%	-	-	3	1.9%	143	80.9%	176	2%	-	-	-	-
Interest on Arrear Debtor Accounts	291	1.6%	-	-	131	.7%	17 527	97.6%	17 950	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 549	7.9%	(10)	-	3 486	4.2%	72 445	87.8%	82 469	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 570	13.8%	-	-	3 044	9.2%	25 589	77.1%	33 203	40.3%	-	-	-	-
Commercial	1 511	5.7%	(10)	-	238	.9%	24 831	93.5%	26 571	32.2%	-	-	-	-
Households	434	1.9%	(10)	-	179	.8%	21 888	97.3%	22 491	27.3%	-	-	-	-
Other	34	16.8%	10	4.7%	24	11.6%	137	67.0%	205	2%	-	-	-	-
Total By Customer Group	6 549	7.9%	(10)	-	3 486	4.2%	72 445	87.8%	82 469	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(25)	(.2%)	(602)	(6.0%)	(119)	(1.2%)	10 811	107.4%	10 066	39.4%
Auditor-General	-	-	-	-	-	-	0	100.0%	0	-
Other	99	.6%	(1 369)	(8.8%)	1 129	7.3%	15 622	100.9%	15 481	60.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	74	.3%	(1 971)	(7.7%)	1 011	4.0%	26 433	103.5%	25 547	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter			Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	358 533	103 129	28.8%	103 129	28.8%	119 538	38.4%	(13.7%)
Exchange Revenue								
Service charges - Electricity	37 183	6 742	18.1%	6 742	18.1%	8 594	26.8%	(21.6%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 377	396	16.7%	396	16.7%	511	26.0%	(22.5%)
Sale of Goods and Rendering of Services	236	39	16.5%	39	16.5%	35	13.6%	10.1%
Agency services	-	-	-	-	-	-	-	-
Interest	0	-	-	-	-	19	159 475.0%	(100.0%)
Interest earned from Receivables	1 171	134	11.4%	134	11.4%	165	24.2%	(18.9%)
Interest earned from Current and Non Current Assets	8 150	920	11.3%	920	11.3%	1 799	30.0%	(48.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 043	147	14.0%	147	14.0%	188	21.6%	(22.0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	25 125	723	2.9%	723	2.9%	1 572	727.8%	(54.0%)
Non-Exchange Revenue								
Property rates	62 160	12 776	20.6%	12 776	20.6%	20 869	39.6%	(38.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 463	94	2.1%	94	2.1%	437	43.3%	(78.4%)
Licences or permits	1 088	148	13.6%	148	13.6%	229	22.7%	(35.5%)
Transfer and subsidies - Operational	215 536	80 343	37.3%	80 343	37.3%	84 295	39.6%	(4.7%)
Interest	0	667	5 560 775.0%	667	5 560 775.0%	825	61.8%	(19.1%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	-	-	-	-	-	-	-
Other Gains	0	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	333 063	41 908	12.6%	41 908	12.6%	66 913	20.8%	(37.4%)
Employee related costs	124 644	9 743	7.8%	9 743	7.8%	27 504	23.1%	(64.6%)
Remuneration of councillors	15 974	1 208	7.6%	1 208	7.6%	3 384	19.7%	(64.3%)
Bulk purchases - electricity	40 870	12 406	30.4%	12 406	30.4%	14 417	35.2%	(13.9%)
Inventory consumed	2 046	1 947	95.2%	1 947	95.2%	139	8.6%	1 303.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 000	-	-	-	-	-	-	-
Interest	0	-	-	-	-	-	-	-
Contracted services	51 147	8 267	16.2%	8 267	16.2%	10 145	20.3%	(18.5%)
Transfers and subsidies	5 454	290	5.3%	290	5.3%	-	-	(100.0%)
Irrecoverable debts written off	15 000	7	-	7	-	150	1.2%	(95.6%)
Operational costs	40 928	8 039	19.6%	8 039	19.6%	11 175	26.9%	(28.1%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-
Surplus/(Deficit)	25 470	61 221	-	61 221	-	52 625	-	-
Transfers and subsidies - capital (monetary allocations)	37 961	5 809	15.3%	5 809	15.3%	7 183	15.6%	(19.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 431	67 031		67 031		59 808		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 431	67 031		67 031		59 808		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 431	67 031		67 031		59 808		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 431	67 031		67 031		59 808		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		55 592	12 479	22.4%	12 479	22.4%	17 152	21.4%	(27.2%)
National Government		32 250	8 668	26.9%	8 668	26.9%	6 389	15.5%	35.7%
Provincial Government		0	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		32 250	8 668	26.9%	8 668	26.9%	6 389	15.5%	35.7%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		23 342	3 811	16.3%	3 811	16.3%	10 763	27.6%	(64.6%)
Capital Expenditure Functional		55 592	12 479	22.4%	12 479	22.4%	17 152	21.4%	(27.2%)
Municipal governance and administration		0	-	-	-	-	-	-	-
Executive and Council		0	-	-	-	-	-	-	-
Finance and administration		0	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		26 372	625	2.4%	625	2.4%	11 835	22.1%	(94.7%)
Community and Social Services		23 407	625	2.7%	625	2.7%	10 290	23.6%	(93.9%)
Sport And Recreation		2 965	-	-	-	-	1 542	17.7%	(100.0%)
Public Safety		0	-	-	-	-	2	2%	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		28 805	11 854	41.2%	11 854	41.2%	4 090	18.2%	189.8%
Planning and Development		348	-	-	-	-	360	7.7%	(100.0%)
Road Transport		28 457	11 854	41.7%	11 854	41.7%	3 730	20.9%	217.8%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		414	-	-	-	-	1 227	64.2%	(100.0%)
Energy sources		0	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		414	-	-	-	-	1 227	282.3%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		404 891	144 134	35.6%	144 134	35.6%	130 245	38.9%	
Property rates		35 404	-	-	-	-	25 948	59.8%	
Service charges		33 949	-	-	-	-	4 694	20.1%	

Other revenue	31 683	-	-	-	-	18 070	653.1%	(100.0%)
Transfers and Subsidies - Operational	221 926	143 808	64.8%	143 808	64.8%	(105 646)	(49.6%)	(236.1%)
Transfers and Subsidies - Capital	75 066	-	-	-	-	184 926	400.9%	(100.0%)
Interest	6 862	326	4.7%	326	4.7%	2 253	37.2%	(85.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(297 701)	(76 628)	25.7%	(76 628)	25.7%	(105 280)	35.9%	(27.2%)
Suppliers and employees	(297 701)	(76 628)	25.7%	(76 628)	25.7%	(105 280)	35.9%	(27.2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	107 190	67 506	63.0%	67 506	63.0%	24 966	61.1%	170.4%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(101 890)	-	-	-	-	-	-	-
Capital assets	(101 890)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(101 890)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 300	67 506	1 273.7%	67 506	1 273.7%	24 966	(49.9%)	170.4%
Cash/cash equivalents at the year begin:	71 395	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	76 695	67 506	88.0%	67 506	88.0%	117 499	524.1%	(42.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 630	54.1%	881	13.1%	690	10.3%	1 512	22.5%	6 713	29.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	393	5.8%	122	1.8%	121	1.8%	6 125	90.6%	6 761	29.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	147	6.9%	64	3.0%	55	2.6%	1 864	87.5%	2 129	9.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	1.2%	82	1.1%	49	.7%	7 014	97.0%	7 233	31.7%	-	-	-	-
Total By Income Source	4 258	18.6%	1 149	5.0%	915	4.0%	16 514	72.3%	22 836	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 704	21.1%	880	10.9%	696	8.6%	4 809	59.5%	8 090	35.4%	-	-	-	-
Commercial	1 960	59.3%	87	2.6%	71	2.1%	1 186	35.9%	3 304	14.5%	-	-	-	-
Households	465	13.4%	79	2.3%	79	2.3%	2 836	82.0%	3 459	15.1%	-	-	-	-
Other	128	1.6%	104	1.3%	69	.9%	7 682	96.2%	7 983	35.0%	-	-	-	-
Total By Customer Group	4 258	18.6%	1 149	5.0%	915	4.0%	16 514	72.3%	22 836	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	20	100.0%	20	2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 973	43.3%	366	8.0%	92	2.0%	2 121	46.6%	4 552	54.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 764	101.4%	-	-	5	.1%	(55)	(1.5%)	3 714	44.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 737	69.2%	366	4.4%	97	1.2%	2 086	25.2%	8 285	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	242 896	87 961	36.2%	87 961	36.2%	87 052	37.5%	1.0%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 050	530	25.9%	530	25.9%	487	24.2%	8.8%
Sale of Goods and Rendering of Services	8 727	3 119	35.7%	3 119	35.7%	232	3.6%	1 246.4%
Agency services	1 833	444	24.2%	444	24.2%	555	29.6%	(20.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 115	312	27.9%	312	27.9%	248	33.6%	25.9%
Interest earned from Current and Non Current Assets	5 295	985	18.6%	985	18.6%	1 449	28.5%	(32.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 291	1 060	82.1%	1 060	82.1%	291	30.6%	263.5%
Licence and permits	2 024	460	22.7%	460	22.7%	482	22.7%	(4.5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	98	4	3.7%	4	3.7%	4	55.6%	(18.9%)
Non-Exchange Revenue								
Property rates	31 500	8 009	25.4%	8 009	25.4%	7 591	25.1%	5.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	195	16	8.1%	16	8.1%	45	10.5%	(64.9%)
Licences or permits	428	91	21.2%	91	21.2%	92	38.8%	(1.5%)
Transfer and subsidies - Operational	179 223	71 118	39.7%	71 118	39.7%	73 433	42.0%	(3.2%)
Interest	9 117	1 813	19.9%	1 813	19.9%	2 142	29.2%	(15.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	247 909	62 012	25.0%	62 012	25.0%	58 916	23.4%	5.3%
Employee related costs	147 579	35 990	24.4%	35 990	24.4%	34 175	25.7%	5.3%
Remuneration of councillors	12 432	3 050	24.5%	3 050	24.5%	2 914	23.2%	4.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	470	8	1.8%	8	1.8%	512	21.7%	(98.4%)
Debt impairment	8 988	-	-	-	-	-	-	-
Depreciation and amortisation	40 958	9 564	23.4%	9 564	23.4%	-	-	(100.0%)
Interest	2 123	(100)	(4.7%)	(100)	(4.7%)	-	-	(100.0%)
Contracted services	19 613	6 650	33.9%	6 650	33.9%	11 889	48.1%	(44.1%)
Transfers and subsidies	246	61	24.9%	61	24.9%	64	27.1%	(3.9%)
Irrecoverable debts written off	291	111	38.0%	111	38.0%	125	59.8%	(11.7%)
Operational costs	15 209	6 678	43.9%	6 678	43.9%	9 237	33.6%	(27.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 013)	25 949	-	25 949	-	28 136	-	-
Transfers and subsidies - capital (monetary allocations)	43 178	11 051	25.6%	11 051	25.6%	27 904	54.1%	(60.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 165	37 000		37 000		56 040		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 165	37 000		37 000		56 040		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 165	37 000		37 000		56 040		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 165	37 000		37 000		56 040		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	37 981	(17 545)	(46.2%)	(17 545)	(46.2%)	(68 584)	(102.4%)	(74.4%)
National Government	37 546	125	.3%	125	.3%	(6 827)	(15.2%)	(101.8%)
Provincial Government	-	-	-	-	-	(3 623)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 546	125	.3%	125	.3%	(10 450)	(23.3%)	(101.2%)
Borrowing	-	(17 348)	-	(17 348)	-	-	-	(100.0%)
Internally generated funds	435	(322)	(74.1%)	(322)	(74.1%)	(58 134)	(13 370.8%)	(99.4%)
Capital Expenditure Functional	37 981	(17 545)	(46.2%)	(17 545)	(46.2%)	(68 584)	(102.4%)	(74.4%)
Municipal governance and administration	-	(18 026)	-	(18 026)	-	(20 664)	(95.1%)	(12.8%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	(18 026)	-	(18 026)	-	(20 664)	(95.1%)	(12.8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	204	-	204	-	(6 355)	-	(103.2%)
Community and Social Services	-	-	-	-	-	(819)	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	204	-	204	-	(5 535)	-	(103.7%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 981	125	.3%	125	.3%	(35 863)	(79.2%)	(100.3%)
Planning and Development	37 981	125	.3%	125	.3%	(35 276)	(77.9%)	(100.4%)
Road Transport	-	-	-	-	-	(587)	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	152	-	152	-	(2 078)	-	(107.3%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	152	-	152	-	(2 078)	-	(107.3%)
Other	-	-	-	-	-	(3 623)	-	(100.0%)

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		268 461	17 491	6.5%	17 491	6.5%	94 233	35.3%	(81.4%)
Property rates		23 625	7 755	32.8%	7 755	32.8%	6 397	29.4%	21.2%
Service charges		259	255	98.3%	255	98.3%	215	84.5%	18.4%

Other revenue	16 086	5 418	33.7%	5 418	33.7%	1 844	27.2%	193.8%
Transfers and Subsidies - Operational	179 223	-	-	-	-	61 390	33.8%	(100.0%)
Transfers and Subsidies - Capital	43 178	-	-	-	-	20 000	38.8%	(100.0%)
Interest	6 090	4 062	66.7%	4 062	66.7%	4 387	86.4%	(7.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	(201 454)	158 853	(78.9%)	158 853	(78.9%)	31 210	(15.4%)	409.0%
Suppliers and employees	(199 084)	158 853	(79.8%)	158 853	(79.8%)	31 210	(15.6%)	409.0%
Finance charges	(2 123)	-	-	-	-	-	-	-
Transfers and grants	(246)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 007	176 344	263.2%	176 344	263.2%	125 443	195.0%	40.6%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(43 678)	-	-	-	-	-	-	-
Capital assets	(43 678)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 678)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(4 452)	(3 582)	80.5%	(3 582)	80.5%	-	-	(100.0%)
Repayment of borrowing	(4 452)	(3 582)	80.5%	(3 582)	80.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(4 452)	(3 582)	80.5%	(3 582)	80.5%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	18 877	172 762	915.2%	172 762	915.2%	125 443	1 540.1%	37.7%
Cash/cash equivalents at the year begin:	15 162	(3 466)	(22.9%)	(3 466)	(22.9%)	(56 695)	(133.1%)	(93.9%)
Cash/cash equivalents at the year end:	34 039	173 423	509.5%	173 423	509.5%	68 748	135.5%	152.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 962	6.4%	(106)	(.1%)	1 589	2.1%	70 899	91.7%	77 343	86.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	337	5.2%	(12)	(.2%)	143	2.2%	6 015	92.8%	6 482	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	280	20.1%	177	12.7%	358	25.7%	579	41.5%	1 394	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 268	100.0%	4 268	4.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(.3%)	-	-	(1)	(.3%)	388	100.6%	386	4%	-	-	-	-
Total By Income Source	5 577	6.2%	59	.1%	2 089	2.3%	82 148	91.4%	89 873	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	469	2.6%	-	-	222	1.2%	17 111	96.1%	17 802	19.8%	-	-	-	-
Commercial	1 293	10.0%	(34)	(.3%)	304	2.4%	11 344	87.9%	12 908	14.4%	-	-	-	-
Households	1 210	5.0%	125	.5%	416	1.7%	22 488	92.8%	24 239	27.0%	-	-	-	-
Other	2 605	7.5%	(33)	(.1%)	1 147	3.3%	31 205	89.4%	34 924	38.9%	-	-	-	-
Total By Customer Group	5 577	6.2%	59	.1%	2 089	2.3%	82 148	91.4%	89 873	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 225)	(121.7%)	2 203	218.8%	29	2.9%	-	-	1 007	27.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 636	100.0%	-	-	-	-	-	-	2 636	72.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 411	38.7%	2 203	60.5%	29	.8%	-	-	3 643	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 320 695	427 847	32.4%	427 847	32.4%	426 749	33.6%	3%
Exchange Revenue								
Service charges - Electricity	230 619	51 632	22.4%	51 632	22.4%	50 076	24.2%	3.1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	75 971	27 709	36.5%	27 709	36.5%	25 926	36.3%	6.9%
Sale of Goods and Rendering of Services	12 712	2 608	20.5%	2 608	20.5%	4 568	20.2%	(42.9%)
Agency services	7 331	2 220	30.3%	2 220	30.3%	1 558	22.6%	42.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 394	2 905	28.0%	2 905	28.0%	2 316	28.2%	25.5%
Interest earned from Current and Non Current Assets	13 802	1 416	10.3%	1 416	10.3%	3 512	29.5%	(59.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 477	1 173	21.4%	1 173	21.4%	795	15.3%	47.5%
Licence and permits	493	118	24.0%	118	24.0%	151	20.5%	(21.6%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 041	112	10.8%	112	10.8%	85	7.8%	31.6%
Non-Exchange Revenue								
Property rates	556 296	196 393	35.3%	196 393	35.3%	201 003	37.7%	(2.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 357	2 449	9.3%	2 449	9.3%	160	.5%	1 427.8%
Licences or permits	12 477	297	2.4%	297	2.4%	2 265	18.9%	(86.9%)
Transfer and subsidies - Operational	331 550	129 399	39.0%	129 399	39.0%	126 203	38.9%	2.5%
Interest	36 173	9 446	26.1%	9 446	26.1%	8 131	24.9%	16.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	(30)	-	(30)	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 279 575	275 696	21.5%	275 696	21.5%	292 492	23.4%	(5.7%)
Employee related costs	534 610	130 200	24.4%	130 200	24.4%	125 313	25.2%	3.9%
Remuneration of councillors	35 896	10 540	29.4%	10 540	29.4%	8 588	25.1%	22.7%
Bulk purchases - electricity	170 932	21 453	12.6%	21 453	12.6%	38 116	24.8%	(43.7%)
Inventory consumed	11 917	1 697	14.2%	1 697	14.2%	3 784	29.1%	(55.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	107 839	22 894	21.2%	22 894	21.2%	22 330	20.7%	2.5%
Interest	11 126	210	1.9%	210	1.9%	0	-	69 667.4%
Contracted services	212 306	53 740	25.3%	53 740	25.3%	51 672	22.8%	4.0%
Transfers and subsidies	16 267	3 780	23.2%	3 780	23.2%	1 351	7.9%	179.7%
Irrecoverable debts written off	5 742	3 801	66.2%	3 801	66.2%	1 438	28.8%	164.4%
Operational costs	161 166	27 386	17.0%	27 386	17.0%	39 899	23.3%	(31.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(5)	-	(5)	-	-	-	(100.0%)
Surplus/(Deficit)	41 120	152 151	-	152 151	-	134 258	-	-
Transfers and subsidies - capital (monetary allocations)	109 254	28 722	26.3%	28 722	26.3%	5 697	4.3%	404.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	150 374	180 872		180 872		139 955		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	150 374	180 872		180 872		139 955		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	150 374	180 872		180 872		139 955		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	150 374	180 872		180 872		139 955		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		173 725	52 337	30.1%	52 337	30.1%	21 010	11.2%	149.1%
National Government		95 003	47 230	49.7%	47 230	49.7%	15 831	13.8%	198.3%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		95 003	47 230	49.7%	47 230	49.7%	15 831	13.8%	198.3%
Borrowing		-	-	-	-	-	252	2.8%	(100.0%)
Internally generated funds		78 722	5 107	6.5%	5 107	6.5%	4 928	7.7%	3.6%
Capital Expenditure Functional		173 725	52 337	30.1%	52 337	30.1%	21 010	11.2%	149.1%
Municipal governance and administration		8 531	255	3.0%	255	3.0%	77	1.0%	232.0%
Executive and Council		401	-	-	-	-	-	-	-
Finance and administration		7 810	183	2.3%	183	2.3%	77	1.1%	138.1%
Internal audit		320	72	22.5%	72	22.5%	-	-	(100.0%)
Community and Public Safety		2 960	-	-	-	-	316	6.8%	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		2 750	-	-	-	-	316	6.9%	(100.0%)
Housing		210	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		156 830	52 082	33.2%	52 082	33.2%	20 365	13.0%	155.7%
Planning and Development		137 810	52 057	37.8%	52 057	37.8%	20 358	14.5%	155.7%
Road Transport		18 520	25	.1%	25	.1%	-	-	(100.0%)
Environmental Protection		500	-	-	-	-	7	.8%	(100.0%)
Trading Services		4 804	-	-	-	-	252	1.4%	(100.0%)
Energy sources		4 304	-	-	-	-	252	1.6%	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		500	-	-	-	-	-	-	-
Other		600	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 397 230	425 587	30.5%	425 587	30.5%	417 148	31.7%	
Property rates		510 680	126 177	24.7%	126 177	24.7%	116 125	22.9%	
Service charges		281 450	74 902	26.6%	74 902	26.6%	70 271	25.6%	

Other revenue	105 532	40 794	38.7%	40 794	38.7%	53 209	97.8%	(23.3%)
Transfers and Subsidies - Operational	333 764	132 098	39.6%	132 098	39.6%	130 647	38.8%	1.1%
Transfers and Subsidies - Capital	109 254	47 109	43.1%	47 109	43.1%	43 487	32.9%	8.3%
Interest	56 551	4 507	8.0%	4 507	8.0%	3 410	28.6%	32.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 166 909)	(302 460)	25.9%	(302 460)	25.9%	(287 189)	25.5%	5.3%
Suppliers and employees	(1 139 516)	(302 460)	26.5%	(302 460)	26.5%	(287 189)	26.1%	5.3%
Finance charges	(11 126)	-	-	-	-	-	-	-
Transfers and grants	(16 267)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	230 321	123 126	53.5%	123 126	53.5%	129 960	68.5%	(5.3%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(173 725)	(63 797)	36.7%	(63 797)	36.7%	(31 423)	19.5%	103.0%
Capital assets	(173 725)	(63 797)	36.7%	(63 797)	36.7%	(31 423)	19.5%	103.0%
Net Cash from/(used) Investing Activities	(173 725)	(63 797)	36.7%	(63 797)	36.7%	(31 423)	19.5%	103.0%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(28 975)	(6 509)	22.5%	(6 509)	22.5%	(9 149)	27.2%	(28.9%)
Repayment of borrowing	(28 975)	(6 509)	22.5%	(6 509)	22.5%	(9 149)	27.2%	(28.9%)
Net Cash from/(used) Financing Activities	(28 975)	(6 509)	22.5%	(6 509)	22.5%	(9 149)	37.2%	(28.9%)
Net Increase/(Decrease) in cash held	27 621	52 820	191.2%	52 820	191.2%	89 388	2 171.8%	(40.9%)
Cash/cash equivalents at the year begin:	6 821	47 047	689.7%	47 047	689.7%	66 760	58.4%	(29.5%)
Cash/cash equivalents at the year end:	34 442	99 821	289.8%	99 821	289.8%	154 424	130.5%	(35.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	5%	5	4%	4	4%	1 100	98.7%	1 114	1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 424	30.9%	9 948	16.7%	3 623	6.1%	27 698	46.4%	59 693	7.6%	(514)	(9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	43 606	9.8%	37 106	8.3%	15 302	3.4%	350 463	78.5%	446 477	56.9%	(2 515)	(6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 650	7.9%	8 304	9.9%	2 519	3.0%	66 725	79.2%	84 199	10.7%	(615)	(7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 077	2.3%	3 967	2.2%	3 973	2.2%	165 776	93.2%	177 793	22.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	526	3.5%	427	2.8%	172	1.1%	14 009	92.6%	15 133	1.9%	(205)	(1.4%)	-	-
Total By Income Source	73 289	9.3%	59 756	7.6%	25 594	3.3%	625 770	79.8%	784 409	100.0%	(3 849)	(.5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 932	5.9%	6 845	8.2%	3 185	3.8%	68 332	82.0%	83 292	10.6%	(258)	(.3%)	-	-
Commercial	25 291	15.8%	15 653	9.8%	6 510	4.1%	112 362	70.3%	159 817	20.4%	(701)	(.4%)	-	-
Households	43 067	8.0%	37 258	6.9%	15 900	2.9%	445 077	82.2%	541 301	69.0%	(2 890)	(.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	73 289	9.3%	59 756	7.6%	25 594	3.3%	625 770	79.8%	784 409	100.0%	(3 849)	(.5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 572	84.2%	1 231	15.8%	-	-	5	.1%	7 808	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 572	84.2%	1 231	15.8%	-	-	5	.1%	7 808	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	153 507	63 085	41.1%	63 085	41.1%	65 417	43.4%	(3.6%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 126	240	21.3%	240	21.3%	268	24.9%	(10.7%)
Sale of Goods and Rendering of Services	524	109	20.9%	109	20.9%	68	1.9%	60.2%
Agency services	-	-	-	-	-	-	-	-
Interest	25	-	-	-	-	14	9.6%	(100.0%)
Interest earned from Receivables	508	133	26.2%	133	26.2%	110	36.7%	21.3%
Interest earned from Current and Non Current Assets	3 673	827	22.5%	827	22.5%	831	23.1%	(.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 054	345	32.7%	345	32.7%	219	24.1%	57.3%
Licence and permits	39	7	19.1%	7	19.1%	9	73.7%	(21.7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 265	183	14.5%	183	14.5%	140	14.8%	31.1%
Non-Exchange Revenue								
Property rates	31 092	15 851	51.0%	15 851	51.0%	19 463	67.4%	(18.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32	-	-	-	-	222	9.3%	(100.0%)
Licences or permits	2 850	833	29.2%	833	29.2%	622	22.8%	34.0%
Transfer and subsidies - Operational	108 576	43 818	40.4%	43 818	40.4%	42 999	40.5%	1.9%
Interest	2 744	739	26.9%	739	26.9%	452	-	63.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	176 951	44 815	25.3%	44 815	25.3%	38 175	22.1%	17.4%
Employee related costs	78 361	19 318	24.7%	19 318	24.7%	17 798	24.3%	8.5%
Remuneration of councillors	7 590	1 619	21.3%	1 619	21.3%	1 496	20.7%	8.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 475	1 139	25.4%	1 139	25.4%	838	22.6%	35.9%
Debt impairment	4 468	1 061	23.7%	1 061	23.7%	1 681	24.8%	(36.9%)
Depreciation and amortisation	21 358	4 017	18.8%	4 017	18.8%	4 276	20.9%	(6.0%)
Interest	1 159	33	2.9%	33	2.9%	5	1.2%	553.6%
Contracted services	37 480	11 378	30.4%	11 378	30.4%	7 341	20.6%	55.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	39	-	39	-	-	-	(100.0%)
Operational costs	22 060	6 211	28.2%	6 211	28.2%	4 740	18.4%	31.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 444)	18 270	-	18 270	-	27 242	-	-
Transfers and subsidies - capital (monetary allocations)	22 210	6 083	27.4%	6 083	27.4%	6 167	27.9%	(1.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 234)	24 353		24 353		33 410		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 234)	24 353		24 353		33 410		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 234)	24 353		24 353		33 410		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 234)	24 353		24 353		33 410		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	23 780	6 516	27.4%	6 516	27.4%	5 460	24.6%	19.3%
National Government	20 819	6 083	29.2%	6 083	29.2%	5 363	26.9%	13.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 819	6 083	29.2%	6 083	29.2%	5 363	24.1%	13.4%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 961	433	14.6%	433	14.6%	97	-	346.0%
Capital Expenditure Functional	23 780	8 167	34.3%	8 167	34.3%	5 582	23.2%	46.3%
Municipal governance and administration	1 800	1 514	84.1%	1 514	84.1%	14	1.0%	10 713.9%
Executive and Council	80	283	354.0%	283	354.0%	-	-	(100.0%)
Finance and administration	1 720	1 231	71.6%	1 231	71.6%	14	1.3%	8 691.0%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	690	104	15.0%	104	15.0%	104	43.6%	(.5%)
Community and Social Services	690	104	15.0%	104	15.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	104	69.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 290	6 550	30.8%	6 550	30.8%	5 464	24.4%	19.9%
Planning and Development	131	283	216.2%	283	216.2%	-	-	(100.0%)
Road Transport	21 159	6 267	29.6%	6 267	29.6%	5 464	27.2%	14.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	173 566	71 046	40.9%	71 046	40.9%	116 291	66.7%	(38.9%)
Property rates	27 894	6 043	21.7%	6 043	21.7%	1 355	5.1%	346.1%
Service charges	1 472	217	14.7%	217	14.7%	147	15.2%	47.1%

Other revenue	5 403	3 831	70.9%	3 831	70.9%	33 801	295.4%	(88.7%)
Transfers and Subsidies - Operational	111 380	48 604	43.6%	48 604	43.6%	59 248	55.7%	(18.0%)
Transfers and Subsidies - Capital	20 819	11 000	52.8%	11 000	52.8%	21 333	84.6%	(48.4%)
Interest	6 698	1 351	20.5%	1 351	20.5%	407	11.0%	232.3%
Dividends	-	-	-	-	-	-	-	-
Payments	(145 697)	(19 861)	13.6%	(19 861)	13.6%	(15 284)	11.1%	30.0%
Suppliers and employees	(145 697)	(19 861)	13.6%	(19 861)	13.6%	(15 284)	11.1%	30.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	27 869	51 184	183.7%	51 184	183.7%	101 007	280.3%	(49.3%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(23 780)	(7 007)	29.5%	(7 007)	29.5%	(5 699)	24.2%	22.9%
Capital assets	(23 780)	(7 007)	29.5%	(7 007)	29.5%	(5 699)	24.2%	22.9%
Net Cash from(used) Investing Activities	(23 780)	(7 007)	29.5%	(7 007)	29.5%	(5 699)	24.2%	22.9%
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	4 088	44 177	1 080.6%	44 177	1 080.6%	95 308	761.2%	(53.6%)
Cash/cash equivalents at the year begin:	12 417	20 636	166.2%	20 636	166.2%	11 871	55.0%	73.8%
Cash/cash equivalents at the year end:	16 505	64 807	392.6%	64 807	392.6%	107 179	314.2%	(39.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 897	4.2%	11 863	26.0%	48	1%	31 767	69.7%	45 576	70.9%	(36)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	126	4.3%	67	2.3%	64	2.2%	2 695	91.3%	2 951	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	307	2.0%	280	1.8%	280	1.8%	14 846	94.5%	15 714	24.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	35	100.0%	35	.1%	(3)	(9.7%)	-	-
Total By Income Source	2 330	3.6%	12 211	19.0%	392	.6%	49 343	76.8%	64 276	100.0%	(39)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	866	3.9%	9 718	43.4%	39	2%	11 774	52.6%	22 397	34.8%	-	-	-	-
Commercial	312	31.4%	328	33.0%	6	6%	347	35.0%	994	1.5%	(0)	-	-	-
Households	1 152	2.8%	2 165	5.3%	346	8%	37 222	91.0%	40 885	63.6%	(39)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 330	3.6%	12 211	19.0%	392	.6%	49 343	76.8%	64 276	100.0%	(39)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	201	100.0%	-	-	-	-	-	-	201	100.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	201	100.0%	-	-	-	-	-	-	201	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 469 793	488 056	33.2%	488 056	33.2%	439 684	32.2%	11.0%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	496 566	120 432	24.3%	120 432	24.3%	102 995	23.4%	16.9%
Service charges - Waste Water Management	138 779	43 083	31.0%	43 083	31.0%	32 421	22.7%	32.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 114	705	22.6%	705	22.6%	888	29.8%	(20.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	83 863	23 291	27.8%	23 291	27.8%	19 711	25.6%	18.2%
Interest earned from Current and Non Current Assets	13 607	2 388	17.5%	2 388	17.5%	3 408	26.1%	(29.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 902	1 726	90.8%	1 726	90.8%	35	1.9%	4 780.1%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 589	481	18.6%	481	18.6%	1 270	51.2%	(62.1%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	729 373	295 950	40.6%	295 950	40.6%	278 955	40.6%	6.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	911 672	417 210	45.8%	417 210	45.8%	373 958	43.6%	11.6%
Employee related costs	313 024	183 036	58.5%	183 036	58.5%	152 566	51.9%	20.0%
Remuneration of councillors	14 996	3 156	21.0%	3 156	21.0%	3 066	21.3%	2.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	67 534	60 708	89.9%	60 708	89.9%	52 308	80.9%	16.1%
Debt impairment	28 424	4 737	16.7%	4 737	16.7%	6 807	25.0%	(30.4%)
Depreciation and amortisation	240 934	59 337	24.6%	59 337	24.6%	57 710	25.0%	2.8%
Interest	5 304	14 270	269.0%	14 270	269.0%	11 436	236.0%	24.8%
Contracted services	126 582	26 682	21.1%	26 682	21.1%	25 971	21.1%	2.7%
Transfers and subsidies	8 000	-	-	-	-	-	-	-
Irrecoverable debts written off	4 732	1 338	28.3%	1 338	28.3%	2 407	-	(44.4%)
Operational costs	102 141	63 944	62.6%	63 944	62.6%	61 681	62.2%	3.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	7	-	(100.0%)
Surplus/(Deficit)	558 122	70 846	-	70 846	-	65 726	-	-
Transfers and subsidies - capital (monetary allocations)	373 245	111 441	29.9%	111 441	29.9%	123 365	45.6%	(9.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	931 366	182 287		182 287		189 091		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	931 366	182 287		182 287		189 091		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	931 366	182 287		182 287		189 091		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	931 366	182 287		182 287		189 091		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		373 245	123 281	33.0%	123 281	33.0%	107 551	39.7%	14.6%
National Government		373 245	121 764	32.6%	121 764	32.6%	107 416	39.7%	13.4%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		373 245	121 764	32.6%	121 764	32.6%	107 416	39.7%	13.4%
Borrowing		-	1 355	-	1 355	-	-	-	(100.0%)
Internally generated funds		-	163	-	163	-	134	-	20.9%
Capital Expenditure Functional		373 245	123 281	33.0%	123 281	33.0%	107 551	39.7%	14.6%
Municipal governance and administration		-	1 517	-	1 517	-	134	-	1 028.6%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	1 517	-	1 517	-	134	-	1 028.6%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		373 245	121 764	32.6%	121 764	32.6%	107 416	39.7%	13.4%
Energy sources		-	-	-	-	-	-	-	-
Water Management		181 289	54 373	30.0%	54 373	30.0%	67 407	42.4%	(19.3%)
Waste Water Management		191 955	67 391	35.1%	67 391	35.1%	40 010	35.8%	68.4%
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 648 193	888 466	53.9%	888 466	53.9%	1 192 828	70.7%	(25.5%)
Property rates		-	-	-	-	-	-	-	-
Service charges		370 056	214 226	57.9%	214 226	57.9%	220 956	36.6%	(3.0%)

Other revenue	103 208	3 918	3.8%	3 918	3.8%	2 358	2.1%	66.1%
Transfers and Subsidies - Operational	729 373	403 528	55.3%	403 528	55.3%	724 207	105.4%	(44.3%)
Transfers and Subsidies - Capital	373 245	266 795	71.5%	266 795	71.5%	220 124	81.3%	21.2%
Interest	72 311	-	-	-	-	25 182	193.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(670 636)	(2 801)	.4%	(2 801)	.4%	(168)	-	1 567.5%
Suppliers and employees	(657 281)	(2 801)	.4%	(2 801)	.4%	(168)	-	1 567.5%
Finance charges	(5 356)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Transfers and grants	(8 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	977 557	885 665	90.6%	885 665	90.6%	1 192 660	110.6%	(25.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(429 231)	-	-	-	-	-	-	-
Capital assets	(429 231)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(429 231)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(5 231)	-	-	-	-	-	-	-
Repayment of borrowing	(5 231)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 231)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	543 095	885 665	163.1%	885 665	163.1%	1 192 660	155.5%	(25.7%)
Cash/cash equivalents at the year begin:	14 911	7 558	50.7%	7 558	50.7%	302 607	2 312.4%	(97.5%)
Cash/cash equivalents at the year end:	558 005	893 224	160.1%	893 224	160.1%	1 495 266	191.6%	(40.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	60 203	3.8%	41 838	2.7%	38 716	2.5%	1 425 124	91.0%	1 565 881	88.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 150	6.1%	6 707	3.3%	5 412	2.7%	176 362	87.9%	200 630	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(10)	(.6%)	-	-	(0)	-	1 814	100.6%	1 804	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 543)	(59.4%)	6 173	144.3%	(902)	(21.1%)	1 548	36.2%	4 277	2%	-	-	-	-
Total By Income Source	69 800	3.9%	54 718	3.1%	43 227	2.4%	1 604 848	90.5%	1 772 593	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 439	9.0%	2 519	6.6%	1 913	5.0%	30 242	79.3%	38 112	2.2%	-	-	-	-
Commercial	21 165	8.5%	13 505	5.5%	6 573	2.7%	206 358	83.3%	247 601	14.0%	-	-	-	-
Households	45 265	3.0%	38 718	2.6%	34 761	2.3%	1 368 223	92.0%	1 486 967	83.9%	-	-	-	-
Other	(69)	79.4%	(24)	27.3%	(20)	23.0%	26	(29.7%)	(87)	-	-	-	-	-
Total By Customer Group	69 800	3.9%	54 718	3.1%	43 227	2.4%	1 604 848	90.5%	1 772 593	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	59 994	8.3%	(3 585)	(.5%)	23 494	3.2%	644 437	89.0%	724 340	68.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 503	7.4%	12 001	4.6%	2 544	1.0%	228 157	87.0%	262 204	24.8%
Auditor-General	131	11.4%	-	-	-	-	1 023	86.6%	1 154	.1%
Other	3 378	4.9%	1 623	2.4%	3 967	5.8%	59 981	87.0%	68 950	6.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	83 006	7.9%	10 040	1.0%	30 005	2.8%	933 599	88.4%	1 056 649	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	508 183	161 704	31.8%	161 704	31.8%	213 892	42.4%	(24.4%)	
Exchange Revenue									
Service charges - Electricity	110 480	25 395	23.0%	25 395	23.0%	24 096	24.7%	5.4%	
Service charges - Water	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	
Service charges - Waste Management	12 114	2 806	23.2%	2 806	23.2%	3 256	28.3%	(13.8%)	
Sale of Goods and Rendering of Services	702	160	22.9%	160	22.9%	168	27.7%	(4.5%)	
Agency services	2 500	461	18.5%	461	18.5%	411	16.4%	12.3%	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 025	19	1.9%	19	1.9%	5	2%	259.4%	
Interest earned from Current and Non Current Assets	2 192	634	28.9%	634	28.9%	612	29.1%	3.5%	
Dividends	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 205	18	.8%	18	.8%	245	17.5%	(92.5%)	
Licence and permits	355	45	12.7%	45	12.7%	5	-	836.9%	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	189	18	9.3%	18	9.3%	28	.1%	(37.5%)	
Non-Exchange Revenue									
Property rates	149 885	38 476	25.7%	38 476	25.7%	90 522	69.3%	(57.5%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	600	649	108.1%	649	108.1%	80	8.0%	709.3%	
Licences or permits	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	222 682	92 007	41.3%	92 007	41.3%	93 932	40.9%	(2.0%)	
Interest	3 254	1 015	31.2%	1 015	31.2%	531	-	91.1%	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	580 064	158 710	27.4%	158 710	27.4%	156 595	30.9%	1.4%	
Employee related costs	190 207	45 730	24.0%	45 730	24.0%	44 155	24.6%	3.6%	
Remuneration of councillors	18 358	4 464	24.3%	4 464	24.3%	4 380	24.4%	1.9%	
Bulk purchases - electricity	170 966	54 283	31.8%	54 283	31.8%	52 443	34.1%	3.5%	
Inventory consumed	6 348	965	15.2%	965	15.2%	3 113	50.3%	(69.0%)	
Debt impairment	26 584	-	-	-	-	-	-	-	
Depreciation and amortisation	74 391	1 626	2.2%	1 626	2.2%	11 567	19.9%	(85.9%)	
Interest	-	5 609	-	5 609	-	2 097	174.7%	167.5%	
Contracted services	45 979	26 516	57.7%	26 516	57.7%	29 962	69.4%	(11.5%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	3 562	504	14.2%	504	14.2%	11	(.1%)	4 513.0%	
Operational costs	43 669	19 013	43.5%	19 013	43.5%	8 867	16.0%	114.4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(71 882)	2 994	-	2 994	-	57 297	-	-	
Transfers and subsidies - capital (monetary allocations)	44 593	16 516	37.0%	16 516	37.0%	22 690	63.4%	(27.2%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(27 289)	19 510		19 510		79 987			
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(27 289)	19 510		19 510		79 987			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(27 289)	19 510		19 510		79 987			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(27 289)	19 510		19 510		79 987			

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		52 329	19 597	37.5%	19 597	37.5%	29 437	67.3%	(33.4%)
National Government		27 109	14 240	52.5%	14 240	52.5%	20 274	54.1%	(29.8%)
Provincial Government		6 087	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		33 196	14 240	42.9%	14 240	42.9%	20 274	54.1%	(29.8%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		19 133	5 357	28.0%	5 357	28.0%	9 163	146.1%	(41.5%)
Capital Expenditure Functional		52 329	19 597	37.5%	19 597	37.5%	29 437	67.3%	(33.4%)
Municipal governance and administration		14 952	3 458	23.1%	3 458	23.1%	267	13.1%	1 196.6%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		14 952	3 458	23.1%	3 458	23.1%	267	13.1%	1 196.6%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		22 952	9 414	41.0%	9 414	41.0%	19 081	58.0%	(50.7%)
Community and Social Services		22 552	9 279	41.1%	9 279	41.1%	17 154	63.5%	(45.9%)
Sport And Recreation		-	-	-	-	-	1 926	32.8%	(100.0%)
Public Safety		400	135	33.8%	135	33.8%	-	-	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		10 725	5 095	47.5%	5 095	47.5%	1 193	22.5%	327.1%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		10 725	5 095	47.5%	5 095	47.5%	1 193	22.5%	327.1%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		3 700	1 630	44.1%	1 630	44.1%	8 896	252.7%	(81.7%)
Energy sources		3 700	1 630	44.1%	1 630	44.1%	8 896	252.7%	(81.7%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		575 164	(36 979)	(6.4%)	(36 979)	(6.4%)	306 904	57.9%	(112.0%)
Property rates		132 511	(23 025)	(17.4%)	(23 025)	(17.4%)	33 378	30.1%	(169.0%)
Service charges		126 242	(17 400)	(13.8%)	(17 400)	(13.8%)	16 555	13.4%	(205.1%)

Other revenue	46 943	(1 488)	(3.2%)	(1 488)	(3.2%)	1 044	3.4%	(242.5%)
Transfers and Subsidies - Operational	222 682	13 990	6.3%	13 990	6.3%	198 444	86.6%	(93.0%)
Transfers and Subsidies - Capital	44 593	(7 000)	(15.7%)	(7 000)	(15.7%)	56 295	157.3%	(112.4%)
Interest	2 192	(2 056)	(93.8%)	(2 056)	(93.8%)	1 188	-	(273.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(503 148)	8 525	(1.7%)	8 525	(1.7%)	(10 672)	2.2%	(179.9%)
Suppliers and employees	(503 148)	8 525	(1.7%)	8 525	(1.7%)	(10 672)	2.2%	(179.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	72 016	(28 454)	(39.5%)	(28 454)	(39.5%)	296 232	584.7%	(109.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(60 178)	-	-	-	-	-	-	-
Capital assets	(60 178)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(60 178)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 837	(28 454)	(240.4%)	(28 454)	(240.4%)	296 232	(18 287.4%)	(109.6%)
Cash/cash equivalents at the year begin:	4 872	4 195	86.1%	4 195	86.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	16 709	(24 271)	(145.3%)	(24 271)	(145.3%)	296 232	4 270.5%	(108.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 086	32.0%	(70)	(.3%)	1 865	7.4%	15 364	60.9%	25 245	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 090	10.9%	(270)	(.1%)	9 715	4.6%	179 351	84.6%	211 885	77.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 885	14.6%	(158)	(1.2%)	696	5.4%	10 469	81.2%	12 892	4.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	147	19.4%	(3)	(.4%)	61	8.0%	554	72.9%	759	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	685	3.2%	7	-	346	1.6%	20 272	95.1%	21 310	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	1 850.1%	-	-	-	-	(7)	(1 750.1%)	0	-	-	-	-	-
Total By Income Source	33 901	12.5%	(494)	(.2%)	12 682	4.7%	226 002	83.1%	272 091	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 316	16.1%	(187)	(.2%)	6 606	5.8%	89 003	78.3%	113 738	41.8%	-	-	-	-
Commercial	4 578	16.4%	(128)	(.5%)	673	2.4%	22 727	81.6%	27 849	10.2%	-	-	-	-
Households	5 573	11.7%	(115)	(.2%)	2 682	5.6%	39 411	82.9%	47 551	17.5%	-	-	-	-
Other	5 434	6.6%	(64)	(.1%)	2 721	3.3%	74 861	90.2%	82 952	30.5%	-	-	-	-
Total By Customer Group	33 901	12.5%	(494)	(.2%)	12 682	4.7%	226 002	83.1%	272 091	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 921	4.3%	25 232	6.9%	23 537	6.4%	302 269	82.4%	366 959	100.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(276)	100.0%	-	-	-	-	-	-	(276)	(.1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 645	4.3%	25 232	6.9%	23 537	6.4%	302 269	82.4%	366 683	100.0%

Contact Details

Municipal Manager	Mr Sandle Martin: Khomo	035 874 5807
Chief Financial Officer	Mr Jabulani Henry	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	403 041	140 745	34.9%	140 745	34.9%	129 412	32.1%	8.8%
Exchange Revenue								
Service charges - Electricity	-	0	-	0	-	0	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 136	5 686	40.2%	5 686	40.2%	4 744	34.3%	19.9%
Sale of Goods and Rendering of Services	7 761	688	8.9%	688	8.9%	495	3.8%	39.2%
Agency services	2 247	567	25.2%	567	25.2%	318	12.8%	78.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 837	501	27.3%	501	27.3%	394	17.2%	27.1%
Interest earned from Current and Non Current Assets	13 000	1 559	12.0%	1 559	12.0%	3 445	27.6%	(54.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 644	1 922	25.1%	1 922	25.1%	1 816	24.2%	5.8%
Licence and permits	10	10	103.2%	10	103.2%	7	452.7%	44.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	501	112	22.4%	112	22.4%	110	28.6%	2.2%
Non-Exchange Revenue								
Property rates	137 803	47 803	34.7%	47 803	34.7%	43 404	33.4%	10.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 603	330	20.6%	330	20.6%	0	-	785 904.8%
Licences or permits	3 272	872	26.7%	872	26.7%	358	5.5%	143.6%
Transfer and subsidies - Operational	200 570	77 125	38.5%	77 125	38.5%	80 787	39.6%	(4.5%)
Interest	12 658	3 570	28.2%	3 570	28.2%	(6 466)	(57.7%)	(155.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	448 943	87 674	19.5%	87 674	19.5%	77 354	17.1%	13.3%
Employee related costs	177 968	44 131	24.8%	44 131	24.8%	37 208	20.6%	18.6%
Remuneration of councillors	18 539	4 171	22.5%	4 171	22.5%	1 284	7.3%	224.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	7 500	1 068	14.2%	1 068	14.2%	-	-	(100.0%)
Debt impairment	7 280	(8 366)	(114.9%)	(8 366)	(114.9%)	-	-	(100.0%)
Depreciation and amortisation	42 917	10 532	24.5%	10 532	24.5%	10 505	25.7%	.3%
Interest	2 367	-	-	-	-	-	-	-
Contracted services	120 965	15 788	13.1%	15 788	13.1%	18 755	15.1%	(15.8%)
Transfers and subsidies	4 769	109	2.3%	109	2.3%	6	.2%	1 781.9%
Irrecoverable debts written off	-	8 344	-	8 344	-	-	-	(100.0%)
Operational costs	66 637	11 897	17.9%	11 897	17.9%	9 596	14.4%	24.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 901)	53 071	-	53 071	-	52 058	-	-
Transfers and subsidies - capital (monetary allocations)	36 462	12 025	33.0%	12 025	33.0%	5 566	13.7%	116.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 440)	65 096		65 096		57 624		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(9 440)	65 096		65 096		57 624		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 440)	65 096		65 096		57 624		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 440)	65 096		65 096		57 624		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		80 919	20 670	25.5%	20 670	25.5%	4 840	9.7%	327.0%
National Government		30 836	10 860	35.2%	10 860	35.2%	4 840	14.0%	124.4%
Provincial Government		870	606	69.7%	606	69.7%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		31 706	11 466	36.2%	11 466	36.2%	4 840	13.7%	136.9%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		49 213	9 204	18.7%	9 204	18.7%	-	-	(100.0%)
Capital Expenditure Functional		80 919	20 670	25.5%	20 670	25.5%	4 840	9.7%	327.0%
Municipal governance and administration		18 900	9 204	48.7%	9 204	48.7%	-	-	(100.0%)
Executive and Council		87	-	-	-	-	-	-	-
Finance and administration		18 813	9 204	48.9%	9 204	48.9%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		18 674	2 607	14.0%	2 607	14.0%	3 861	19.0%	(32.5%)
Community and Social Services		15 935	2 607	16.4%	2 607	16.4%	1 858	10.5%	40.3%
Sport And Recreation		2 739	-	-	-	-	2 003	76.8%	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		40 736	8 860	21.7%	8 860	21.7%	980	4.4%	804.5%
Planning and Development		957	606	63.4%	606	63.4%	-	-	(100.0%)
Road Transport		39 779	8 254	20.7%	8 254	20.7%	980	4.5%	742.6%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		2 609	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		2 609	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		440 638	952	.2%	952	.2%	506	.1%	88.1
Property rates		117 132	952	.8%	952	.8%	506	.4%	88.1
Service charges		13 818							

Other revenue	60 655	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	200 570	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	35 462	-	-	-	-	-	-	-
Interest	13 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(425 878)	(13 793)	3.2%	(13 793)	3.2%	(1 290)	.3%	969.3%
Suppliers and employees	(419 729)	(13 793)	3.3%	(13 793)	3.3%	(1 290)	.3%	969.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(6 149)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 760	(12 841)	(87.0%)	(12 841)	(87.0%)	(784)	(1.5%)	1 538.3%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(88 057)	(23 680)	26.9%	(23 680)	26.9%	(5 566)	10.3%	325.4%
Capital assets	(88 057)	(23 680)	26.9%	(23 680)	26.9%	(5 566)	10.3%	325.4%
Net Cash from/(used) Investing Activities	(88 057)	(23 680)	26.9%	(23 680)	26.9%	(5 566)	10.3%	325.4%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(73 297)	(36 521)	49.8%	(36 521)	49.8%	(6 350)	227.6%	475.1%
Cash/cash equivalents at the year begin:	218 110	149 379	68.5%	149 379	68.5%	146 329	111.4%	2.1%
Cash/cash equivalents at the year end:	144 813	112 858	77.9%	112 858	77.9%	140 048	108.9%	(19.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 169	20.0%	4 025	3.0%	2 495	1.8%	101 930	75.2%	135 619	57.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 799	23.6%	447	2.8%	318	2.0%	11 514	71.6%	16 078	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 270	5.2%	592	2.4%	687	2.8%	21 658	89.5%	24 207	10.3%	-	-	-	-
Interest on Arrear Debtor Accounts	63	.1%	101	.2%	113	.2%	44 885	99.4%	45 162	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 813)	(42.6%)	215	1.6%	1 104	8.1%	18 142	132.9%	13 648	5.8%	-	-	-	-
Total By Income Source	26 488	11.3%	5 379	2.3%	4 717	2.0%	198 136	84.4%	234 721	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 281	9.3%	1 323	3.8%	278	.8%	30 326	86.1%	35 208	15.0%	-	-	-	-
Commercial	6 256	22.8%	593	2.2%	696	2.5%	19 857	72.5%	27 403	11.7%	-	-	-	-
Households	16 749	10.0%	3 437	2.0%	3 701	2.2%	143 922	85.8%	167 810	71.5%	-	-	-	-
Other	201	4.7%	26	.6%	42	1.0%	4 030	93.7%	4 300	1.8%	-	-	-	-
Total By Customer Group	26 488	11.3%	5 379	2.3%	4 717	2.0%	198 136	84.4%	234 721	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr West Gumedede	039 976 1202
Chief Financial Officer	Mr Thando Mketso	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Operating Revenue and Expenditure									
Operating Revenue		1 570 495	523 729	33.3%	523 729	33.3%	482 432	32.2%	8.6%
Exchange Revenue									
Service charges - Electricity		-	-	-	-	-	-	-	-
Service charges - Water		544 182	127 119	23.4%	127 119	23.4%	114 788	20.6%	10.7%
Service charges - Waste Water Management		68 992	18 271	26.5%	18 271	26.5%	15 463	24.7%	18.2%
Service charges - Waste Management		-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	454	-	454	-	34	-	1 218.1%
Agency services		-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-
Interest earned from Receivables		94 616	22 832	24.1%	22 832	24.1%	25 213	34.1%	(9.4%)
Interest earned from Current and Non Current Assets		22 234	8 494	38.2%	8 494	38.2%	10 593	41.2%	(19.8%)
Dividends		-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-
Licence and permits		-	32	-	32	-	-	-	(100.0%)
Special rating levies		-	-	-	-	-	-	-	-
Operational Revenue		2 274	0	-	0	-	-	-	(100.0%)
Non-Exchange Revenue									
Property rates		-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		463 528	346 527	74.8%	346 527	74.8%	316 341	75.9%	9.5%
Interest		-	-	-	-	-	-	-	-
Fuel Levy		374 669	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-
Operating Expenditure		1 548 982	304 397	19.7%	304 397	19.7%	276 245	19.9%	10.2%
Employee related costs		379 999	89 140	23.5%	89 140	23.5%	79 480	21.7%	12.2%
Remuneration of councillors		16 556	3 948	23.8%	3 948	23.8%	3 764	22.8%	4.9%
Bulk purchases - electricity		-	-	-	-	-	-	-	-
Inventory consumed		322 030	62 945	19.5%	62 945	19.5%	66 371	22.4%	(5.2%)
Debt impairment		248 667	-	-	-	-	-	-	-
Depreciation and amortisation		69 861	18 036	25.8%	18 036	25.8%	15 231	25.0%	18.4%
Interest		14 140	3 543	25.1%	3 543	25.1%	3 972	24.9%	(10.8%)
Contracted services		281 510	49 853	17.7%	49 853	17.7%	46 058	18.9%	8.2%
Transfers and subsidies		-	12 700	-	12 700	-	12 200	94.6%	4.1%
Irrecoverable debts written off		-	-	-	-	-	-	-	-
Operational costs		94 749	21 362	22.5%	21 362	22.5%	19 548	19.5%	9.3%
Losses on disposal of Assets		-	-	-	-	-	-	-	-
Other Losses		121 470	42 869	35.3%	42 869	35.3%	29 621	28.0%	44.7%
Surplus/(Deficit)		21 512	219 332	-	219 332	-	206 187	-	-
Transfers and subsidies - capital (monetary allocations)		200 693	35 669	17.8%	35 669	17.8%	68 337	34.8%	(47.8%)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		222 206	255 001	-	255 001	-	274 524	-	-
Income Tax		-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		222 206	255 001	-	255 001	-	274 524	-	-
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		222 206	255 001	-	255 001	-	274 524	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		222 206	255 001	-	255 001	-	274 524	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		180 629	31 017	17.2%	31 017	17.2%	37 499	20.4%	(17.3%)
National Government		174 516	31 017	17.8%	31 017	17.8%	37 109	21.7%	(16.4%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		174 516	31 017	17.8%	31 017	17.8%	37 109	21.7%	(16.4%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		6 113	-	-	-	-	390	2.9%	(100.0%)
Capital Expenditure Functional		180 629	31 017	17.2%	31 017	17.2%	37 499	20.4%	(17.3%)
Municipal governance and administration		1 723	-	-	-	-	367	3.8%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		1 723	-	-	-	-	367	3.8%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		178 906	31 017	17.3%	31 017	17.3%	37 131	21.6%	(16.5%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		178 406	31 017	17.4%	31 017	17.4%	37 131	21.6%	(16.5%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		500	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 451 067	580 024	40.0%	580 024	40.0%	1 715 570	124.4%	
Property rates		-	-	-	-	-	-	-	
Service charges		344 509	7 774	2.3%	7 774	2.3%	4 574	1.2%	
								70.0%	

Other revenue	389 984	(930)	(2%)	(930)	(2%)	35 048	9.7%	(102.7%)
Transfers and Subsidies - Operational	450 828	555 437	123.2%	555 437	123.2%	949 970	228.1%	(41.5%)
Transfers and Subsidies - Capital	200 693	(100 173)	(49.9%)	(100 173)	(49.9%)	573 678	292.3%	(117.5%)
Interest	65 053	117 917	181.3%	117 917	181.3%	152 299	592.3%	(22.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 060 718)	(22 133)	2.1%	(22 133)	2.1%	(334 704)	33.5%	(93.4%)
Suppliers and employees	(1 046 577)	(14 332)	1.4%	(14 332)	1.4%	(326 584)	33.2%	(95.6%)
Finance charges	(14 140)	(7 801)	55.2%	(7 801)	55.2%	(8 120)	51.0%	(3.9%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	390 349	557 891	142.9%	557 891	142.9%	1 380 866	362.6%	(59.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(207 723)	-	-	-	-	-	-	-
Capital assets	(207 723)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(207 723)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	76	-	76	-	24	-	210.3%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	76	-	76	-	24	-	210.3%
Payments	(16 941)	(7 739)	45.7%	(7 739)	45.7%	(7 421)	49.0%	4.3%
Repayment of borrowing	(16 941)	(7 739)	45.7%	(7 739)	45.7%	(7 421)	49.0%	4.3%
Net Cash from/(used) Financing Activities	(16 941)	(7 664)	45.2%	(7 664)	45.2%	(7 397)	48.8%	3.6%
Net Increase/(Decrease) in cash held	165 685	550 227	332.1%	550 227	332.1%	1 373 469	893.3%	(59.9%)
Cash/cash equivalents at the year begin:	144 123	211 971	147.1%	211 971	147.1%	(10 561)	(3.5%)	(2 107.1%)
Cash/cash equivalents at the year end:	309 808	1 461 461	471.7%	1 461 461	471.7%	1 373 465	302.8%	6.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	84 487	8.9%	283	-	30 311	3.2%	838 464	87.9%	953 545	68.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 882	8.9%	6	-	4 498	3.7%	106 643	87.4%	122 030	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(76)	100.0%	(76)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	110	100.0%	110	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 522	5.5%	12	-	8 532	2.7%	294 293	91.9%	320 359	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(63)	(1.6%)	232	6.0%	137	3.5%	3 565	92.1%	3 872	3%	-	-	-	-
Total By Income Source	112 829	8.1%	533	-	43 479	3.1%	1 242 999	88.8%	1 399 840	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 039	13.4%	5	-	2 175	4.2%	43 181	82.4%	52 400	3.7%	-	-	-	-
Commercial	10 088	42.3%	1	-	682	2.9%	13 094	54.9%	23 865	1.7%	-	-	-	-
Households	77 551	6.8%	184	-	32 347	2.8%	1 033 679	90.4%	1 143 761	81.7%	-	-	-	-
Other	18 150	10.1%	344	2%	8 275	4.6%	153 044	85.1%	179 814	12.8%	-	-	-	-
Total By Customer Group	112 829	8.1%	533	-	43 479	3.1%	1 242 999	88.8%	1 399 840	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	396	100.0%	-	-	-	-	-	-	396	35.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	705	100.0%	-	-	-	-	-	-	705	64.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 100	100.0%	-	-	-	-	-	-	1 100	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	308 505	115 650	37.5%	115 650	37.5%	115 723	37.9%	(.1%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	40	-	(100.0%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	491	117	23.9%	117	23.9%	117	28.8%	-
Sale of Goods and Rendering of Services	12 457	1 126	9.0%	1 126	9.0%	13	14.9%	8 381.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 957	3 213	24.8%	3 213	24.8%	3 221	61.9%	(.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	486	106	21.9%	106	21.9%	104	25.5%	2.5%
Licence and permits	2 161	694	32.1%	694	32.1%	726	27.0%	(4.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	606	177	29.2%	177	29.2%	122	40.7%	45.1%
Non-Exchange Revenue								
Property rates	27 842	6 674	24.0%	6 674	24.0%	6 523	21.7%	2.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 546	65	4.2%	65	4.2%	386	24.2%	(83.2%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	249 958	103 478	41.4%	103 478	41.4%	104 471	39.5%	(1.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	304 385	54 041	17.8%	54 041	17.8%	62 590	21.5%	(13.7%)
Employee related costs	119 614	22 354	18.7%	22 354	18.7%	21 226	20.7%	5.3%
Remuneration of councillors	17 363	3 833	22.1%	3 833	22.1%	3 727	22.2%	2.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 262	259	11.5%	259	11.5%	98	3.5%	165.4%
Debt impairment	9 460	-	-	-	-	-	-	-
Depreciation and amortisation	27 268	4 811	17.6%	4 811	17.6%	7 353	19.5%	(34.6%)
Interest	995	4	.4%	4	.4%	1	.1%	287.8%
Contracted services	65 422	9 245	14.1%	9 245	14.1%	12 738	18.6%	(27.4%)
Transfers and subsidies	16 838	4 601	27.3%	4 601	27.3%	2 406	20.3%	91.3%
Irrecoverable debts written off	-	-	-	-	-	137	9.6%	(100.0%)
Operational costs	45 162	8 936	19.8%	8 936	19.8%	12 334	30.4%	(27.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	2 570	-	(100.0%)
Surplus/(Deficit)	4 120	61 609	-	61 609	-	53 133	-	-
Transfers and subsidies - capital (monetary allocations)	44 096	8 481	19.2%	8 481	19.2%	12 266	31.3%	(30.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 216	70 090		70 090		65 399		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 216	70 090		70 090		65 399		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 216	70 090		70 090		65 399		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 216	70 090		70 090		65 399		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	39 593	5 898	14.9%	5 898	14.9%	6 448	15.5%	(8.5%)
National Government	38 380	5 898	15.4%	5 898	15.4%	6 448	18.9%	(8.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 380	5 898	15.4%	5 898	15.4%	6 448	18.9%	(8.5%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 213	-	-	-	-	-	-	-
Capital Expenditure Functional	39 593	5 898	14.9%	5 898	14.9%	6 448	15.5%	(8.5%)
Municipal governance and administration	474	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	474	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	4 043	202	5.0%	202	5.0%	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3 913	202	5.2%	202	5.2%	-	-	(100.0%)
Public Safety	130	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 901	5 697	16.3%	5 697	16.3%	6 448	18.3%	(11.7%)
Planning and Development	435	-	-	-	-	-	-	-
Road Transport	34 467	5 697	16.5%	5 697	16.5%	6 448	18.3%	(11.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	174	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	174	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	343 179	165 484	48.2%	165 484	48.2%	147 393	44.2%	12.3%
Property rates	17 598	7 988	45.4%	7 988	45.4%	853	4.2%	836.9%
Service charges	412	92	22.3%	92	22.3%	162	52.9%	(43.4%)

Other revenue	18 158	122 641	675.4%	122 641	675.4%	118 090	3 150.2%	3.9%
Transfers and Subsidies - Operational	249 958	2 484	1.0%	2 484	1.0%	2 412	.9%	3.0%
Transfers and Subsidies - Capital	44 096	29 413	66.7%	29 413	66.7%	22 655	57.9%	29.8%
Interest	12 957	2 867	22.1%	2 867	22.1%	3 221	61.9%	(11.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(272 810)	(69 916)	25.6%	(69 916)	25.6%	(94 986)	37.6%	(26.4%)
Suppliers and employees	(256 025)	(69 916)	27.3%	(69 916)	27.3%	(94 986)	39.5%	(26.4%)
Finance charges	(5)	-	-	-	-	-	-	-
Transfers and grants	(16 779)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	70 369	95 568	135.8%	95 568	135.8%	52 407	64.8%	82.4%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(45 381)	(4 785)	10.5%	(4 785)	10.5%	(6 174)	12.9%	(22.5%)
Capital assets	(45 381)	(4 785)	10.5%	(4 785)	10.5%	(6 174)	12.9%	(22.5%)
Net Cash from/(used) Investing Activities	(45 381)	(4 785)	10.5%	(4 785)	10.5%	(6 174)	12.9%	(22.5%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 987	90 784	363.3%	90 784	363.3%	46 233	139.7%	96.4%
Cash/cash equivalents at the year begin:	203 497	15 191	7.5%	15 191	7.5%	(69)	-	(22 037.6%)
Cash/cash equivalents at the year end:	228 485	86 622	37.9%	86 622	37.9%	145 108	58.6%	(40.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 284	5.8%	(6)	-	1 779	2.4%	67 550	91.8%	73 607	87.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	78	50.0%	-	-	17	11.1%	61	38.9%	156	2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	5.9%	(1)	(.1%)	22	2.3%	897	91.9%	976	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	(0)	-	9 647	100.0%	9 647	11.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	4 420	5.2%	(7)	-	1 819	2.2%	78 155	92.6%	84 387	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 833	6.1%	-	-	1 212	2.6%	42 281	91.3%	46 326	54.9%	-	-	-	-
Commercial	1 308	3.7%	(6)	-	469	1.3%	34 040	95.1%	35 811	42.4%	-	-	-	-
Households	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	-
Other	279	12.4%	(1)	(.1%)	137	6.1%	1 829	81.5%	2 245	2.7%	-	-	-	-
Total By Customer Group	4 420	5.2%	(7)	-	1 819	2.2%	78 155	92.6%	84 387	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	(0)	100.0%	-	-	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12	3.3%	269	76.3%	6	1.7%	66	18.7%	352	31.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	774	99.0%	565	72.3%	(473)	(60.5%)	(84)	(10.8%)	782	69.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	786	69.3%	834	73.5%	(467)	(41.2%)	(19)	(1.6%)	1 135	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	5 862 917	1 576 343	26.9%	1 576 343	26.9%	1 546 939	27.6%	1.9%
Exchange Revenue								
Service charges - Electricity	2 647 650	688 627	26.0%	688 627	26.0%	665 781	26.2%	3.4%
Service charges - Water	638 791	138 323	21.7%	138 323	21.7%	135 196	21.0%	2.3%
Service charges - Waste Water Management	141 541	37 392	26.4%	37 392	26.4%	33 277	25.2%	12.4%
Service charges - Waste Management	127 626	33 585	26.3%	33 585	26.3%	30 608	25.4%	9.7%
Sale of Goods and Rendering of Services	72 919	10 238	14.0%	10 238	14.0%	14 924	19.8%	(31.4%)
Agency services	8 365	847	10.1%	847	10.1%	1 437	17.2%	(41.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	73	247.5%	73	247.5%	0	.5%	49 748.6%
Interest earned from Current and Non Current Assets	45 000	8 546	19.0%	8 546	19.0%	8 355	18.6%	2.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2 924	555	19.0%	555	19.0%	321	16.8%	73.1%
Rental from Fixed Assets	19 839	3 070	15.5%	3 070	15.5%	2 817	14.2%	9.0%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	15 824	5 725	36.2%	5 725	36.2%	4 940	42.5%	15.9%
Non-Exchange Revenue								
Property rates	840 481	244 623	29.1%	244 623	29.1%	236 747	30.4%	3.3%
Surcharges and Taxes	7 886	607	7.7%	607	7.7%	1 369	22.1%	(55.7%)
Fines, penalties and forfeits	5 526	1 809	32.7%	1 809	32.7%	2 105	17.1%	(14.1%)
Licences or permits	3 632	974	26.8%	974	26.8%	927	25.5%	5.1%
Transfer and subsidies - Operational	621 195	246 949	39.8%	246 949	39.8%	235 386	40.1%	4.9%
Interest	1 870	518	27.7%	518	27.7%	639	73.5%	(19.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	5 492	-	(100.0%)
Other Gains	661 816	153 883	23.3%	153 883	23.3%	166 615	27.3%	(7.6%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	6 008 928	1 428 323	23.8%	1 428 323	23.8%	1 501 904	26.9%	(4.9%)
Employee related costs	1 328 011	292 904	22.1%	292 904	22.1%	271 785	21.6%	7.8%
Remuneration of councillors	41 753	8 509	20.4%	8 509	20.4%	7 847	22.3%	8.4%
Bulk purchases - electricity	2 034 474	488 555	24.0%	488 555	24.0%	550 344	30.5%	(11.2%)
Inventory consumed	444 991	114 427	25.7%	114 427	25.7%	121 893	24.7%	(6.1%)
Debt impairment	225 087	54 739	24.3%	54 739	24.3%	57 408	20.9%	(4.6%)
Depreciation and amortisation	342 632	90 072	26.3%	90 072	26.3%	87 836	28.7%	2.5%
Interest	191 420	48 655	25.4%	48 655	25.4%	45 886	25.7%	6.0%
Contracted services	492 958	76 701	15.6%	76 701	15.6%	130 567	27.4%	(41.3%)
Transfers and subsidies	7 293	652	8.9%	652	8.9%	140	1.9%	364.5%
Irrecoverable debts written off	-	24 649	-	24 649	-	2 640	-	833.8%
Operational costs	426 930	100 925	23.6%	100 925	23.6%	94 180	24.2%	7.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	473 380	127 535	26.9%	127 535	26.9%	131 376	35.5%	(2.9%)
Surplus/(Deficit)	(146 012)	148 020	-	148 020	-	45 035	-	-
Transfers and subsidies - capital (monetary allocations)	227 359	25 884	11.4%	25 884	11.4%	91 018	41.6%	(71.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 347	173 904	-	173 904	-	136 052	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 347	173 904	-	173 904	-	136 052	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 347	173 904	-	173 904	-	136 052	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 347	173 904	-	173 904	-	136 052	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	457 359	59 875	13.1%	59 875	13.1%	137 066	22.4%	(56.3%)
National Government	227 359	22 508	9.9%	22 508	9.9%	82 641	37.8%	(72.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	227 359	22 508	9.9%	22 508	9.9%	82 641	37.7%	(72.8%)
Borrowing	210 000	36 002	17.1%	36 002	17.1%	54 099	14.2%	(33.5%)
Internally generated funds	20 000	1 365	6.8%	1 365	6.8%	326	2.7%	318.6%
Capital Expenditure Functional	457 359	59 875	13.1%	59 875	13.1%	137 066	22.4%	(56.3%)
Municipal governance and administration	23 812	1 384	5.8%	1 384	5.8%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	23 812	1 384	5.8%	1 384	5.8%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	41 414	441	1.1%	441	1.1%	12 030	37.0%	(96.3%)
Community and Social Services	8 878	441	5.0%	441	5.0%	243	2.6%	81.8%
Sport And Recreation	28 923	-	-	-	-	11 787	60.9%	(100.0%)
Public Safety	813	-	-	-	-	-	-	-
Housing	2 801	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 841	10 460	10.9%	10 460	10.9%	34 294	32.9%	(69.5%)
Planning and Development	43 000	-	-	-	-	3 422	9.7%	(100.0%)
Road Transport	52 508	10 460	19.9%	10 460	19.9%	30 873	44.7%	(66.1%)
Environmental Protection	333	-	-	-	-	-	-	-
Trading Services	294 607	39 246	13.3%	39 246	13.3%	90 742	22.5%	(56.7%)
Energy sources	49 111	-	-	-	-	2 210	2.9%	(100.0%)
Water Management	178 662	25 633	14.3%	25 633	14.3%	52 705	21.4%	(51.4%)
Waste Water Management	59 349	13 613	22.9%	13 613	22.9%	35 826	55.3%	(62.0%)
Waste Management	7 484	-	-	-	-	-	-	-
Other	1 685	8 343	495.1%	8 343	495.1%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	5 649 077	1 600 187	28.3%	1 600 187	28.3%	1 602 702	29.9%	(.2%)
Property rates	792 840	195 473	24.7%	195 473	24.7%	150 258	19.9%	30.1%
Service charges	3 887 673	932 150	24.0%	932 150	24.0%	835 208	22.7%	11.6%

Other revenue	75 010	68 332	91.1%	68 332	91.1%	275 289	394.0%	(75.2%)
Transfers and Subsidies - Operational	621 195	248 263	40.0%	248 263	40.0%	235 368	40.1%	5.5%
Transfers and Subsidies - Capital	227 359	151 227	66.5%	151 227	66.5%	101 789	46.5%	48.6%
Interest	45 000	4 743	10.5%	4 743	10.5%	4 790	10.6%	(1.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(5 057 022)	(1 261 867)	25.0%	(1 261 867)	25.0%	(1 372 344)	29.5%	(8.1%)
Suppliers and employees	(4 858 308)	(1 261 867)	26.0%	(1 261 867)	26.0%	(1 372 344)	30.7%	(8.1%)
Finance charges	(191 420)	-	-	-	-	-	-	-
Transfers and grants	(7 293)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	592 056	338 321	57.1%	338 321	57.1%	230 357	32.9%	46.9%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(525 963)	(132 715)	25.2%	(132 715)	25.2%	(196 062)	27.9%	(32.3%)
Capital assets	(525 963)	(132 715)	25.2%	(132 715)	25.2%	(196 062)	27.9%	(32.3%)
Net Cash from/(used) Investing Activities	(525 963)	(132 715)	25.2%	(132 715)	25.2%	(196 062)	27.9%	(32.3%)
Cash Flow from Financing Activities								
Receipts	210 000	-	-	-	-	200 000	52.6%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	-	-	-	-	200 000	52.6%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(218 413)	-	-	-	-	-	-	-
Repayment of borrowing	(218 413)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(8 413)	-	-	-	-	200 000	100.9%	(100.0%)
Net Increase/(Decrease) in cash held	57 680	205 606	356.5%	205 606	356.5%	234 296	119.7%	(12.2%)
Cash/cash equivalents at the year begin:	147 424	249 473	169.2%	249 473	169.2%	239 715	77.3%	4.1%
Cash/cash equivalents at the year end:	205 104	456 563	222.6%	456 563	222.6%	506 763	100.2%	(9.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	101 726	32.9%	4 031	1.3%	6 467	2.1%	196 999	63.7%	309 222	31.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	275 530	89.7%	2 916	.9%	2 482	.8%	26 189	8.5%	307 117	30.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	71 703	29.7%	15 798	6.5%	39 346	16.3%	114 905	47.5%	241 753	24.2%	4 674	1.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	13 601	35.3%	1 199	3.1%	1 532	4.0%	22 155	57.6%	38 486	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 608	37.4%	805	2.6%	1 682	5.4%	16 968	54.6%	31 063	3.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 532	11.1%	815	1.6%	1 392	2.8%	41 959	84.4%	49 698	5.0%	-	-	-	-
Interest on Arrear Debtor Accounts	449	18.0%	4	.2%	13	.5%	2 033	81.4%	2 499	.3%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 962	21.9%	626	3.5%	851	4.7%	12 676	70.0%	18 115	1.8%	19 658	108.5%	-	-
Total By Income Source	484 111	48.5%	26 194	2.6%	53 765	5.4%	433 884	43.5%	997 953	100.0%	24 332	2.4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	188 839	56.8%	12 034	3.6%	38 446	11.6%	93 334	28.1%	332 652	33.3%	-	-	-	-
Commercial	221 039	63.9%	5 269	1.5%	5 398	1.6%	114 169	33.0%	345 876	34.7%	24 332	7.0%	-	-
Households	72 782	23.9%	8 539	2.8%	9 507	3.1%	213 359	70.1%	304 186	30.6%	-	-	-	-
Other	1 452	9.5%	351	2.3%	414	2.7%	13 021	85.4%	15 239	1.5%	-	-	-	-
Total By Customer Group	484 111	48.5%	26 194	2.6%	53 765	5.4%	433 884	43.5%	997 953	100.0%	24 332	2.4%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	154 005	100.0%	-	-	-	-	-	-	154 005	72.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	16 863	100.0%	-	-	-	-	-	-	16 863	7.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 597	100.0%	-	-	-	-	-	-	14 597	6.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 787	100.0%	-	-	-	-	-	-	27 787	13.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	213 252	100.0%	-	-	-	-	-	-	213 252	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	826 226	20 923	2.5%	20 923	2.5%	287 788	39.3%	(92.7%)
Exchange Revenue								
Service charges - Electricity	13 365	2 357	17.6%	2 357	17.6%	1 233	19.1%	91.2%
Service charges - Water	68 957	7 048	10.2%	7 048	10.2%	13 469	25.9%	(47.7%)
Service charges - Waste Water Management	503	39	7.8%	39	7.8%	143	29.7%	(72.4%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 271	3 531	19.3%	3 531	19.3%	4 081	37.0%	(13.5%)
Interest earned from Current and Non Current Assets	19 659	3 480	17.7%	3 480	17.7%	6 038	33.8%	(42.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	48	13.8%	48	13.8%	55	16.4%	(12.3%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	24 616	795	3.2%	795	3.2%	255	155.9%	212.3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22	6	27.3%	6	27.3%	10	-	(40.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	680 484	3 393	.5%	3 393	.5%	262 505	40.7%	(98.7%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	226	-	226	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	810 131	217 054	26.8%	217 054	26.8%	206 110	28.2%	5.3%
Employee related costs	277 343	45 942	16.6%	45 942	16.6%	63 557	25.8%	(27.7%)
Remuneration of councillors	14 502	2 802	19.3%	2 802	19.3%	3 759	31.0%	(25.5%)
Bulk purchases - electricity	27 154	5 179	19.1%	5 179	19.1%	7 706	29.6%	(32.8%)
Inventory consumed	113 875	35 103	30.8%	35 103	30.8%	2 399	2.2%	1 363.4%
Debt impairment	12 565	-	-	-	-	-	-	-
Depreciation and amortisation	61 892	34 334	55.5%	34 334	55.5%	33 027	55.7%	4.0%
Interest	3	15	539.2%	15	539.2%	0	-	3 163.0%
Contracted services	159 982	50 209	31.4%	50 209	31.4%	43 815	36.7%	14.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	595	-	(100.0%)
Operational costs	142 816	43 471	30.4%	43 471	30.4%	51 253	36.1%	(15.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 095	(196 131)	-	(196 131)	-	81 677	-	-
Transfers and subsidies - capital (monetary allocations)	242 879	19 020	7.8%	19 020	7.8%	136 696	57.8%	(86.3%)
Transfers and subsidies - capital (in-kind)	235 331	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	494 305	(177 111)		(177 111)		220 373		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	494 305	(177 111)		(177 111)		220 373		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	494 305	(177 111)		(177 111)		220 373		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21 620	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	515 925	(177 111)		(177 111)		220 373		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		235 745	(3 232 566)	(1 371.2%)	(3 232 566)	(1 371.2%)	47 327	22.0%	(6 930.3%)	
National Government		211 199	(3 186 236)	(1 508.6%)	(3 186 236)	(1 508.6%)	45 682	21.9%	(7 074.8%)	
Provincial Government		1 140	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		212 339	(3 186 236)	(1 500.5%)	(3 186 236)	(1 500.5%)	45 682	21.9%	(7 074.8%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		23 406	(46 330)	(197.9%)	(46 330)	(197.9%)	1 644	27.4%	(2 917.4%)	
Capital Expenditure Functional		235 745	(3 232 566)	(1 371.2%)	(3 232 566)	(1 371.2%)	47 327	22.0%	(6 930.3%)	
Municipal governance and administration		6 910	(123 022)	(1 780.3%)	(123 022)	(1 780.3%)	1 644	27.4%	(7 581.3%)	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		6 910	(123 022)	(1 780.3%)	(123 022)	(1 780.3%)	1 644	27.4%	(7 581.3%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		-	(25 885)	-	(25 885)	-	-	-	(100.0%)	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		-	(25 885)	-	(25 885)	-	-	-	(100.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		228 835	(3 083 659)	(1 347.5%)	(3 083 659)	(1 347.5%)	45 682	21.9%	(6 850.2%)	
Energy sources		-	(18 322)	-	(18 322)	-	-	-	(100.0%)	
Water Management		86 178	(2 855 807)	(3 313.8%)	(2 855 807)	(3 313.8%)	36 769	58.1%	(7 867.0%)	
Waste Water Management		142 657	(209 530)	(146.9%)	(209 530)	(146.9%)	8 914	6.1%	(2 450.7%)	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		976 871	(2 315 722)	(237.1%)	(2 315 722)	(237.1%)	361 299	38.9%	(740.9%)
Property rates		-	-	-	-	-	-	-	-
Service charges		33 437	(66 198)	(198.0%)	(66 198)	(198.0%)	4 457	16.8%	(1 585.2%)

Other revenue	413	(172 076)	(41 698.8%)	(172 076)	(41 698.8%)	9 522	1 413.7%	(1 907.2%)
Transfers and Subsidies - Operational	680 484	(1 731 374)	(254.4%)	(1 731 374)	(254.4%)	371 489	57.7%	(566.1%)
Transfers and Subsidies - Capital	242 879	(340 513)	(140.2%)	(340 513)	(140.2%)	(29 007)	(12.1%)	1 073.9%
Interest	19 659	(5 561)	(28.3%)	(5 561)	(28.3%)	4 838	27.1%	(215.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(834 129)	1 954 033	(234.3%)	1 954 033	(234.3%)	(194 814)	25.7%	(1 103.0%)
Suppliers and employees	(834 127)	1 954 033	(234.3%)	1 954 033	(234.3%)	(194 814)	25.7%	(1 103.0%)
Finance charges	(3)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	142 741	(361 689)	(253.4%)	(361 689)	(253.4%)	166 485	96.8%	(317.2%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(269 957)	-	-	-	-	-	-	-
Capital assets	(269 957)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(269 957)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(127 216)	(361 689)	284.3%	(361 689)	284.3%	166 485	(221.6%)	(317.2%)
Cash/cash equivalents at the year begin:	286 332	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	159 117	(304 761)	(191.5%)	(304 761)	(191.5%)	166 485	78.8%	(283.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 506	4.5%	-	-	3 917	2.1%	174 750	93.4%	187 173	60.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	982	7.5%	(104)	(.8%)	587	4.5%	11 609	88.8%	13 074	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11	-	-	-	4	-	27 210	99.9%	27 224	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	10.4%	-	-	23	5.2%	372	84.4%	441	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 619	4.5%	-	-	1 759	2.2%	74 193	93.2%	79 570	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(212)	100.0%	(212)	(.1%)	-	-	-	-
Total By Income Source	13 164	4.3%	(104)	-	6 290	2.0%	287 922	93.7%	307 271	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 854	8.7%	-	-	1 086	3.3%	29 028	88.0%	32 969	10.7%	-	-	-	-
Commercial	4 484	4.6%	(95)	(.1%)	2 346	2.4%	90 597	93.1%	97 333	31.7%	-	-	-	-
Households	5 455	3.2%	(7)	-	2 669	1.6%	160 972	95.2%	169 089	55.0%	-	-	-	-
Other	369	4.7%	(2)	-	188	2.4%	7 324	93.0%	7 879	2.6%	-	-	-	-
Total By Customer Group	13 164	4.3%	(104)	-	6 290	2.0%	287 922	93.7%	307 271	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	17 525	100.0%	17 525	10.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	(1 697)	26.1%	(1 850)	28.4%	(1 786)	27.4%	(1 180)	18.1%	(6 513)	(3.8%)
Trade Creditors	2 004	1.5%	7 206	5.3%	1 061	.8%	124 874	92.4%	135 145	78.6%
Auditor-General	-	-	-	-	-	-	5	100.0%	5	-
Other	44	.2%	(385)	(1.5%)	(231)	(.9%)	26 255	102.2%	25 683	14.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	350	.2%	4 972	2.9%	(955)	(.6%)	167 478	97.5%	171 845	100.0%

Contact Details

Municipal Manager	Mr Wilfred Musakawukethi Nzumalo	035 573 8615
Chief Financial Officer	Mr Siphso Ndatandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	528 251	194 983	36.9%	194 983	36.9%	196 709	39.1%	(.9%)
Exchange Revenue								
Service charges - Electricity	118 878	27 813	23.4%	27 813	23.4%	25 714	25.7%	8.2%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 146	4 438	25.9%	4 438	25.9%	4 112	25.3%	7.9%
Sale of Goods and Rendering of Services	3 008	215	7.1%	215	7.1%	296	5.4%	(27.3%)
Agency services	3 027	805	26.6%	805	26.6%	724	25.0%	11.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 884	1 185	30.5%	1 185	30.5%	788	33.8%	50.4%
Interest earned from Current and Non Current Assets	10 066	2 460	24.4%	2 460	24.4%	2 250	26.7%	9.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 160	558	25.8%	558	25.8%	626	36.7%	(10.9%)
Licence and permits	2 802	534	19.1%	534	19.1%	596	22.4%	(10.3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	834	7	.9%	7	.9%	244	88.5%	(97.0%)
Non-Exchange Revenue								
Property rates	80 062	44 346	55.4%	44 346	55.4%	50 655	65.1%	(12.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 231	289	23.5%	289	23.5%	230	5.2%	25.5%
Licences or permits	21	4	18.8%	4	18.8%	0	1.8%	1 276.3%
Transfer and subsidies - Operational	266 958	109 771	41.1%	109 771	41.1%	108 304	40.4%	1.4%
Interest	6 368	2 133	33.5%	2 133	33.5%	1 656	26.3%	28.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	1 808	423	23.4%	423	23.4%	407	24.9%	3.9%
Gains on disposal of Assets	5 000	2	-	2	-	106	-	(98.3%)
Other Gains	5 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	571 739	133 241	23.3%	133 241	23.3%	125 962	23.3%	5.8%
Employee related costs	214 234	45 824	21.4%	45 824	21.4%	44 042	22.4%	4.0%
Remuneration of councillors	26 398	6 220	23.6%	6 220	23.6%	6 036	23.3%	3.1%
Bulk purchases - electricity	109 832	32 358	29.5%	32 358	29.5%	24 820	25.6%	30.4%
Inventory consumed	18 545	4 405	23.8%	4 405	23.8%	3 979	20.2%	10.7%
Debt impairment	8 680	2 170	25.0%	2 170	25.0%	1 418	25.0%	53.1%
Depreciation and amortisation	63 361	12 495	19.7%	12 495	19.7%	13 223	22.7%	(5.5%)
Interest	2 907	-	-	-	-	233	7.1%	(100.0%)
Contracted services	63 220	10 852	17.2%	10 852	17.2%	12 791	18.4%	(15.2%)
Transfers and subsidies	6 694	795	11.9%	795	11.9%	1 427	23.0%	(44.3%)
Irrecoverable debts written off	-	513	-	513	-	32	-	1 504.3%
Operational costs	57 869	17 608	30.4%	17 608	30.4%	17 961	30.7%	(2.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 488)	61 742	-	61 742	-	70 746	-	-
Transfers and subsidies - capital (monetary allocations)	47 042	18 143	38.6%	18 143	38.6%	17 632	31.9%	2.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 554	79 885		79 885		88 378		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 554	79 885		79 885		88 378		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 554	79 885		79 885		88 378		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 554	79 885		79 885		88 378		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		49 222	57 302	116.4%	57 302	116.4%	17 013	25.7%	236.8%
National Government		47 042	46 054	97.9%	46 054	97.9%	15 090	27.8%	205.2%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		47 042	46 054	97.9%	46 054	97.9%	15 090	27.3%	205.2%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		2 180	11 247	515.9%	11 247	515.9%	1 923	17.6%	485.0%
Capital Expenditure Functional		49 222	57 302	116.4%	57 302	116.4%	17 013	25.7%	236.8%
Municipal governance and administration		200	2 758	1 379.2%	2 758	1 379.2%	-	-	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		200	2 758	1 379.2%	2 758	1 379.2%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		17 748	5 172	29.1%	5 172	29.1%	7 102	20.4%	(27.2%)
Community and Social Services		6 085	-	-	-	-	1 786	13.0%	(100.0%)
Sport And Recreation		11 663	5 172	44.3%	5 172	44.3%	5 316	25.3%	(2.7%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		30 174	49 371	163.6%	49 371	163.6%	9 911	44.0%	398.1%
Planning and Development		250	-	-	-	-	-	-	-
Road Transport		29 924	49 371	165.0%	49 371	165.0%	9 911	46.2%	398.1%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		1 100	-	-	-	-	-	-	-
Energy sources		500	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		600	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		553 486	332 099	60.0%	332 099	60.0%	186 531	34.5%	78.0%
Property rates		74 734	16 816	22.5%	16 816	22.5%	21 130	28.9%	(20.4%)
Service charges		132 926	33 666	25.3%	33 666	25.3%	28 869	25.3%	16.6%

Other revenue	10 353	135 418	1 308.0%	135 418	1 308.0%	8 476	86.5%	1 497.6%
Transfers and Subsidies - Operational	268 668	114 767	42.7%	114 767	42.7%	108 321	39.8%	6.0%
Transfers and Subsidies - Capital	47 042	27 566	58.6%	27 566	58.6%	17 174	31.1%	60.5%
Interest	19 763	3 867	19.6%	3 867	19.6%	2 560	15.4%	51.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(495 711)	(177 524)	35.8%	(177 524)	35.8%	(145 677)	30.8%	21.9%
Suppliers and employees	(486 110)	(177 524)	36.5%	(177 524)	36.5%	(145 677)	31.4%	21.9%
Finance charges	(2 907)	-	-	-	-	-	-	-
Transfers and grants	(6 694)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 775	154 576	267.5%	154 576	267.5%	40 854	60.5%	278.4%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(49 222)	(21 513)	43.7%	(21 513)	43.7%	(17 452)	26.4%	23.3%
Capital assets	(49 222)	(21 513)	43.7%	(21 513)	43.7%	(17 452)	26.4%	23.3%
Net Cash from/(used) Investing Activities	(49 222)	(21 513)	43.7%	(21 513)	43.7%	(17 452)	26.4%	23.3%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(2 234)	-	-	-	-	-	-	-
Repayment of borrowing	(2 234)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 234)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 319	133 063	2 105.8%	133 063	2 105.8%	23 402	(3 088.8%)	468.6%
Cash/cash equivalents at the year begin:	63 192	86 663	137.1%	86 663	137.1%	73 944	136.6%	17.2%
Cash/cash equivalents at the year end:	69 510	219 439	315.7%	219 439	315.7%	97 360	182.4%	125.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 833	33.1%	4 041	12.3%	2 032	6.2%	15 843	48.4%	32 750	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 720	5.8%	3 336	4.1%	21 841	26.8%	51 519	63.3%	81 416	48.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 413	8.2%	1 065	6.2%	759	4.4%	13 913	81.1%	17 151	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	2.2%	47	1.2%	106	2.6%	3 805	94.0%	4 048	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 136	3.8%	1 235	4.1%	1 247	4.2%	26 279	87.9%	29 897	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 364)	(95.0%)	129	3.6%	371	10.5%	6 407	180.9%	3 542	2.1%	-	-	-	-
Total By Income Source	14 828	8.8%	9 853	5.8%	26 356	15.6%	117 767	69.8%	168 803	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 827	3.8%	4 043	8.5%	4 239	8.9%	37 509	78.8%	47 617	28.2%	-	-	-	-
Commercial	10 044	23.7%	2 852	6.7%	4 481	10.6%	25 023	59.0%	42 400	25.1%	-	-	-	-
Households	2 957	3.8%	2 958	3.8%	17 636	22.4%	55 234	70.1%	78 785	46.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 828	8.8%	9 853	5.8%	26 356	15.6%	117 767	69.8%	168 803	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 566	98.0%	194	2.0%	-	-	-	-	9 760	97.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	266	100.0%	-	-	-	-	-	-	266	2.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 832	98.1%	194	1.9%	-	-	-	-	10 026	100.0%

Contact Details

Municipal Manager	Mr Njabulo Shandu	035 473 3338
Chief Financial Officer	Ms Ntombikhona Mgothozo	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	674 804	174 514	25.9%	174 514	25.9%	156 487	25.5%	11.5%
Exchange Revenue								
Service charges - Electricity	192 508	33 823	17.6%	33 823	17.6%	30 742	17.7%	10.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 902	5 792	32.4%	5 792	32.4%	4 343	27.0%	33.4%
Sale of Goods and Rendering of Services	9 808	1 683	17.2%	1 683	17.2%	1 356	21.4%	24.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 083	567	13.9%	567	13.9%	555	12.0%	2.2%
Interest earned from Current and Non Current Assets	5 224	742	14.2%	742	14.2%	1 286	40.5%	(42.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 519	368	24.2%	368	24.2%	353	24.5%	4.2%
Licence and permits	4 358	1 109	25.5%	1 109	25.5%	1 145	29.2%	(3.1%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 987	389	19.6%	389	19.6%	1 331	160.8%	(70.8%)
Non-Exchange Revenue								
Property rates	300 155	79 950	26.6%	79 950	26.6%	70 033	25.8%	14.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 466	35	1.0%	35	1.0%	50	1.5%	(29.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	121 091	46 815	38.7%	46 815	38.7%	44 493	38.5%	5.2%
Interest	12 357	3 240	26.2%	3 240	26.2%	799	5.6%	305.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	346	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	674 420	162 691	24.1%	162 691	24.1%	146 627	23.9%	11.0%
Employee related costs	167 655	41 747	24.9%	41 747	24.9%	37 050	22.9%	12.7%
Remuneration of councillors	12 615	2 905	23.0%	2 905	23.0%	2 716	22.1%	6.9%
Bulk purchases - electricity	243 101	65 302	26.9%	65 302	26.9%	66 014	30.6%	(1.1%)
Inventory consumed	7 796	823	10.6%	823	10.6%	349	4.2%	135.9%
Debt impairment	15 864	-	-	-	-	-	-	-
Depreciation and amortisation	61 299	15 102	24.6%	15 102	24.6%	16 286	28.6%	(7.3%)
Interest	56	4	6.4%	4	6.4%	3	4.8%	19.8%
Contracted services	90 084	18 912	21.0%	18 912	21.0%	10 522	13.6%	79.7%
Transfers and subsidies	2 465	101	4.1%	101	4.1%	186	10.6%	(45.6%)
Irrecoverable debts written off	1 134	2 534	223.4%	2 534	223.4%	-	-	(100.0%)
Operational costs	71 189	15 262	21.4%	15 262	21.4%	13 501	20.2%	13.0%
Losses on disposal of Assets	1 162	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	384	11 823	-	11 823	-	9 861	-	-
Transfers and subsidies - capital (monetary allocations)	91 174	5 980	6.6%	5 980	6.6%	7 783	16.0%	(23.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	91 558	17 803		17 803		17 644		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	91 558	17 803		17 803		17 644		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	91 558	17 803		17 803		17 644		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	91 558	17 803		17 803		17 644		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		117 554	173	.1%	173	.1%	(24)	-	(833.0%)	
National Government		79 282	-	-	-	-	-	-	-	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		79 282	-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		38 272	173	.5%	173	.5%	(24)	(.1%)	(833.0%)	
Capital Expenditure Functional		117 554	7 038	6.0%	7 038	6.0%	8 986	11.3%	(21.7%)	
Municipal governance and administration		1 740	30	1.7%	30	1.7%	3 071	161.6%	(99.0%)	
Executive and Council		40	-	-	-	-	-	-	-	
Finance and administration		1 670	30	1.8%	30	1.8%	3 071	198.1%	(99.0%)	
Internal audit		30	-	-	-	-	-	-	-	
Community and Public Safety		20 930	143	.7%	143	.7%	313	13.1%	(54.5%)	
Community and Social Services		250	-	-	-	-	313	78.3%	(100.0%)	
Sport And Recreation		18 951	-	-	-	-	-	-	-	
Public Safety		1 729	143	8.2%	143	8.2%	-	-	(100.0%)	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		44 146	3 920	8.9%	3 920	8.9%	5 602	9.8%	(30.0%)	
Planning and Development		60	-	-	-	-	-	-	-	
Road Transport		44 086	3 920	8.9%	3 920	8.9%	5 602	10.5%	(30.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		50 738	2 946	5.8%	2 946	5.8%	-	-	(100.0%)	
Energy sources		45 685	2 946	6.4%	2 946	6.4%	-	-	(100.0%)	
Water Management		-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		5 052	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		825 488	172 811	20.9%	172 811	20.9%	146 170	20.5%	
Property rates		279 144	124 560	44.6%	124 560	44.6%	116 722	46.8%	
Service charges		228 301	5 289	2.3%	5 289	2.3%	4 388	2.0%	

Other revenue	100 627	3 181	3.2%	3 181	3.2%	3 582	4.4%	(11.2%)
Transfers and Subsidies - Operational	121 018	2 296	1.9%	2 296	1.9%	3 175	2.7%	(27.7%)
Transfers and Subsidies - Capital	91 174	37 485	41.1%	37 485	41.1%	18 303	37.6%	104.8%
Interest	5 224	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(681 035)	(116 727)	17.1%	(116 727)	17.1%	(106 937)	17.3%	9.2%
Suppliers and employees	(679 312)	(116 727)	17.2%	(116 727)	17.2%	(106 937)	17.3%	9.2%
Finance charges	(56)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Transfers and grants	(1 667)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	144 453	56 084	38.8%	56 084	38.8%	39 233	40.9%	43.0%
Cash Flow from Investing Activities								
Receipts	346	-	-	-	-	-	-	-
Proceeds on disposal of PPE	346	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(135 232)	(17 898)	13.2%	(17 898)	13.2%	(11 959)	13.0%	49.7%
Capital assets	(135 232)	(17 898)	13.2%	(17 898)	13.2%	(11 959)	13.0%	49.7%
Net Cash from/(used) Investing Activities	(134 886)	(17 898)	13.3%	(17 898)	13.3%	(11 959)	13.1%	49.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 567	38 186	399.1%	38 186	399.1%	27 273	610.8%	40.0%
Cash/cash equivalents at the year begin:	18 131	29 453	162.4%	29 453	162.4%	34 053	185.6%	(13.5%)
Cash/cash equivalents at the year end:	27 698	67 639	244.2%	67 639	244.2%	61 326	268.8%	10.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 239	61.5%	703	3.8%	967	5.3%	5 369	29.4%	18 277	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 480	18.8%	6 679	3.7%	3 682	2.1%	134 705	75.4%	178 545	71.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 272	16.0%	499	3.5%	587	4.1%	10 830	76.3%	14 188	5.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	9.7%	36	3.4%	34	3.2%	887	83.7%	1 059	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	116	.2%	129	.2%	118	.2%	53 560	99.3%	53 922	21.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 157)	126.5%	254	(1.6%)	87	(.5%)	3 878	(24.3%)	(15 938)	(6.4%)	-	-	-	-
Total By Income Source	27 051	10.8%	8 300	3.3%	5 475	2.2%	209 228	83.7%	250 054	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(428)	(13.0%)	299	9.1%	126	3.8%	3 306	100.1%	3 303	1.3%	-	-	-	-
Commercial	991	29.7%	148	4.4%	222	6.6%	1 973	59.2%	3 333	1.3%	-	-	-	-
Households	25 081	12.0%	7 078	3.4%	4 617	2.2%	172 470	82.4%	209 245	83.7%	-	-	-	-
Other	1 407	4.1%	775	2.3%	510	1.5%	31 479	92.1%	34 172	13.7%	-	-	-	-
Total By Customer Group	27 051	10.8%	8 300	3.3%	5 475	2.2%	209 228	83.7%	250 054	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 234	100.0%	-	-	-	-	-	-	2 234	12.5%
VAT (output less input)	(26 815)	100.0%	-	-	-	-	-	-	(26 815)	(150.4%)
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100.0%	60	.3%
Trade Creditors	-	-	-	-	23	35.8%	41	64.2%	63	.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24 944	59.0%	17 341	41.0%	-	-	-	-	42 285	237.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	363	2.0%	17 341	97.3%	23	.1%	101	.6%	17 828	100.0%

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Chief Financial Officer	Ms Banell Msimi	033 239 9268

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	258 867	84 845	32.8%	84 845	32.8%	80 514	34.3%	5.4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 969	893	22.5%	893	22.5%	882	22.6%	1.2%
Sale of Goods and Rendering of Services	8 135	138	1.7%	138	1.7%	259	97.8%	(46.7%)
Agency services	3 560	792	22.3%	792	22.3%	866	25.8%	(8.5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 055	240	22.8%	240	22.8%	216	14.4%	11.4%
Interest earned from Current and Non Current Assets	14 550	1 246	8.6%	1 246	8.6%	873	12.3%	42.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 150	266	23.2%	266	23.2%	184	25.4%	44.5%
Licence and permits	20	2	10.2%	2	10.2%	6	43.3%	(68.7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 000	-	-	-	-	582	-	(100.0%)
Non-Exchange Revenue								
Property rates	68 267	17 450	25.6%	17 450	25.6%	13 768	23.3%	26.7%
Surcharges and Taxes	-	-	-	-	-	28	.6%	(100.0%)
Fines, penalties and forfeits	66	7	11.1%	7	11.1%	9	26.8%	(14.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 480	62 101	41.5%	62 101	41.5%	61 017	40.6%	1.8%
Interest	6 615	1 710	25.8%	1 710	25.8%	1 823	45.6%	(6.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	279 292	53 667	19.2%	53 667	19.2%	50 491	17.5%	6.3%
Employee related costs	109 207	23 986	22.0%	23 986	22.0%	22 512	21.0%	6.5%
Remuneration of councillors	14 277	3 255	22.8%	3 255	22.8%	3 073	22.0%	5.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	970	144	14.9%	144	14.9%	84	8.9%	71.3%
Debt impairment	6 000	-	-	-	-	-	-	-
Depreciation and amortisation	25 000	6 796	27.2%	6 796	27.2%	4 729	26.5%	43.7%
Interest	-	-	-	-	-	-	-	-
Contracted services	64 208	9 052	14.1%	9 052	14.1%	9 732	14.6%	(7.0%)
Transfers and subsidies	5 297	784	14.8%	784	14.8%	403	5.4%	94.7%
Irrecoverable debts written off	10 000	-	-	-	-	-	-	-
Operational costs	44 332	9 651	21.8%	9 651	21.8%	9 957	20.1%	(3.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 424)	31 178	-	31 178	-	30 023	-	-
Transfers and subsidies - capital (monetary allocations)	45 089	12 908	28.6%	12 908	28.6%	9 226	29.9%	39.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 664	44 086		44 086		39 249		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	24 664	44 086		44 086		39 249		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 664	44 086		44 086		39 249		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 664	44 086		44 086		39 249		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		64 945	13 507	20.8%	13 507	20.8%	8 920	18.2%	51.4%
National Government		45 089	11 330	25.1%	11 330	25.1%	8 528	27.7%	32.9%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		45 089	11 330	25.1%	11 330	25.1%	8 528	27.7%	32.9%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		19 856	2 177	11.0%	2 177	11.0%	392	2.2%	455.1%
Capital Expenditure Functional		64 945	13 507	20.8%	13 507	20.8%	8 920	18.2%	51.4%
Municipal governance and administration		6 100	1 275	20.9%	1 275	20.9%	12	.1%	10 890.7%
Executive and Council		1 300	-	-	-	-	-	-	-
Finance and administration		4 800	1 275	26.6%	1 275	26.6%	12	.1%	10 890.7%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		14 783	945	6.4%	945	6.4%	-	-	(100.0%)
Community and Social Services		14 783	945	6.4%	945	6.4%	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		41 582	11 286	27.1%	11 286	27.1%	8 908	23.2%	26.7%
Planning and Development		36 170	7 457	20.6%	7 457	20.6%	8 671	27.8%	(14.0%)
Road Transport		5 412	3 829	70.8%	3 829	70.8%	238	3.3%	1 512.3%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		2 480	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		2 480	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		285 417	53 991	18.9%	53 991	18.9%	(22 942)	(8.4%)	(335.3%)
Property rates		58 027	1 545	2.7%	1 545	2.7%	(157)	(.2%)	(1 085.7%)
Service charges		3 373	44	1.3%	44	1.3%	38	.7%	16.7%

Other revenue	14 898	1 218	8.2%	1 218	8.2%	1 907	20.3%	(36.1%)
Transfers and Subsidies - Operational	149 480	54 124	36.2%	54 124	36.2%	33 125	22.1%	63.4%
Transfers and Subsidies - Capital	45 089	(5 849)	(13.0%)	(5 849)	(13.0%)	(60 838)	(197.4%)	(90.4%)
Interest	14 550	2 909	20.0%	2 909	20.0%	2 983	41.9%	(2.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(253 177)	(12 463)	4.9%	(12 463)	4.9%	(10 188)	3.9%	22.3%
Suppliers and employees	(247 880)	(12 463)	5.0%	(12 463)	5.0%	(10 188)	4.0%	22.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(5 297)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 241	41 528	128.8%	41 528	128.8%	(33 130)	(261.6%)	(225.4%)
Cash Flow from Investing Activities								
Receipts	1 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(73 537)	-	-	-	-	-	-	-
Capital assets	(73 537)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(72 537)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 296)	41 528	(103.1%)	41 528	(103.1%)	(33 130)	78.9%	(225.4%)
Cash/cash equivalents at the year begin:	106 002	119 289	112.5%	119 289	112.5%	109 789	98.8%	8.7%
Cash/cash equivalents at the year end:	65 706	159 909	243.4%	159 909	243.4%	76 660	110.8%	108.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 557	9.9%	(330)	(.3%)	4 577	3.9%	100 901	86.5%	116 705	85.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	570	9.8%	-	-	186	3.2%	5 042	87.0%	5 798	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	220	9.1%	-	-	77	3.2%	2 120	87.7%	2 417	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	(6)	(.5%)	(4)	(.3%)	(4)	(.3%)	1 169	101.1%	1 156	.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(32)	(.3%)	-	-	0	-	10 026	100.3%	9 995	7.3%	-	-	-	-
Total By Income Source	12 309	9.0%	(333)	(.2%)	4 837	3.6%	119 258	87.6%	136 070	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 257	18.3%	-	-	2 291	9.8%	16 765	71.9%	23 314	17.1%	-	-	-	-
Commercial	4 109	8.0%	(260)	(.5%)	1 176	2.3%	46 635	90.3%	51 660	38.0%	-	-	-	-
Households	3 377	6.2%	(71)	(.1%)	1 058	1.9%	50 339	92.0%	54 703	40.2%	-	-	-	-
Other	566	8.9%	(3)	-	311	4.9%	5 519	86.3%	6 393	4.7%	-	-	-	-
Total By Customer Group	12 309	9.0%	(333)	(.2%)	4 837	3.6%	119 258	87.6%	136 070	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59	100.0%	-	-	-	-	-	-	59	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	59	100.0%	-	-	-	-	-	-	59	100.0%

Contact Details

Municipal Manager	Mrs Simphiwe Ndebele	033 816 6828
Chief Financial Officer	Mr Vusumuzi Mdlalose	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	239 461	78 250	32.7%	78 250	32.7%	73 793	32.3%	6.0%
Exchange Revenue								
Service charges - Electricity	53 543	12 569	23.5%	12 569	23.5%	11 378	25.4%	10.5%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 155	891	28.3%	891	28.3%	660	29.7%	35.0%
Sale of Goods and Rendering of Services	337	35	10.4%	35	10.4%	21	5.7%	65.4%
Agency services	711	64	9.0%	64	9.0%	127	18.6%	(49.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 146	1 529	13.7%	1 529	13.7%	673	6.7%	127.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	22	7.6%	22	7.6%	25	5.0%	(10.5%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 827	432	6.3%	432	6.3%	689	11.0%	(37.3%)
Non-Exchange Revenue								
Property rates	29 103	9 024	31.0%	9 024	31.0%	7 119	25.5%	26.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	485	4	.7%	4	.7%	8	.4%	(56.2%)
Licences or permits	897	269	30.0%	269	30.0%	185	14.7%	45.1%
Transfer and subsidies - Operational	130 730	53 043	40.6%	53 043	40.6%	52 610	40.4%	.8%
Interest	1 731	367	21.2%	367	21.2%	296	-	24.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	258 781	68 466	26.5%	68 466	26.5%	66 099	24.4%	3.6%
Employee related costs	110 166	20 210	18.3%	20 210	18.3%	19 972	19.4%	1.2%
Remuneration of councillors	14 736	2 511	17.0%	2 511	17.0%	2 455	19.8%	2.3%
Bulk purchases - electricity	47 979	21 042	43.9%	21 042	43.9%	20 986	37.8%	.3%
Inventory consumed	2 453	281	11.4%	281	11.4%	217	14.8%	29.6%
Debt impairment	3 000	-	-	-	-	-	-	-
Depreciation and amortisation	27 982	6 048	21.6%	6 048	21.6%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	12 623	5 886	46.6%	5 886	46.6%	9 738	39.6%	(39.6%)
Transfers and subsidies	4 270	858	20.1%	858	20.1%	1 140	114.0%	(24.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	35 572	11 631	32.7%	11 631	32.7%	11 592	28.0%	.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 320)	9 784	-	9 784	-	7 694	-	-
Transfers and subsidies - capital (monetary allocations)	39 674	4 176	10.5%	4 176	10.5%	5 342	21.1%	(21.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 354	13 960		13 960		13 036		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	20 354	13 960		13 960		13 036		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 354	13 960		13 960		13 036		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 354	13 960		13 960		13 036		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	35 108	3 631	10.3%	3 631	10.3%	4 328	15.2%	(16.1%)
National Government	34 499	3 631	10.5%	3 631	10.5%	4 328	17.0%	(16.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 499	3 631	10.5%	3 631	10.5%	4 328	17.0%	(16.1%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	609	-	-	-	-	-	-	-
Capital Expenditure Functional	35 108	3 631	10.3%	3 631	10.3%	4 328	15.2%	(16.1%)
Municipal governance and administration	174	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	174	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 934	3 631	10.4%	3 631	10.4%	4 328	15.6%	(16.1%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 934	3 631	10.4%	3 631	10.4%	4 328	15.6%	(16.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	265 391	88 476	33.3%	88 476	33.3%	91 873	32.2%	(3.7%)
Property rates	18 353	5 038	27.5%	5 038	27.5%	4 232	13.9%	19.1%
Service charges	35 585	14 030	39.4%	14 030	39.4%	9 126	17.1%	53.7%

Other revenue	27 602	1 951	7.1%	1 951	7.1%	11 454	32.3%	(83.0%)
Transfers and Subsidies - Operational	130 730	53 513	40.9%	53 513	40.9%	53 268	41.0%	.5%
Transfers and Subsidies - Capital	39 674	12 323	31.1%	12 323	31.1%	13 119	51.3%	(6.1%)
Interest	13 446	1 621	12.1%	1 621	12.1%	673	6.3%	140.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(223 674)	(67 958)	30.4%	(67 958)	30.4%	(69 918)	26.9%	(2.8%)
Suppliers and employees	(221 895)	(67 958)	30.6%	(67 958)	30.6%	(69 918)	26.9%	(2.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 779)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 717	20 518	49.2%	20 518	49.2%	21 955	84.7%	(6.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(40 374)	(4 349)	10.8%	(4 349)	10.8%	(5 750)	17.5%	(24.4%)
Capital assets	(40 374)	(4 349)	10.8%	(4 349)	10.8%	(5 750)	17.5%	(24.4%)
Net Cash from/(used) Investing Activities	(40 374)	(4 349)	10.8%	(4 349)	10.8%	(5 750)	17.5%	(24.4%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 343	16 169	1 204.2%	16 169	1 204.2%	16 204	(234.5%)	(.2%)
Cash/cash equivalents at the year begin:	28 651	45 040	157.2%	45 040	157.2%	55 474	148.6%	(18.8%)
Cash/cash equivalents at the year end:	29 993	61 210	204.1%	61 210	204.1%	71 683	235.6%	(14.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 242	30.2%	2 824	20.1%	1 358	9.7%	5 636	40.1%	14 061	39.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 505	11.8%	832	6.6%	1 663	13.1%	8 708	68.5%	12 707	36.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	308	19.2%	176	11.0%	107	6.6%	1 018	63.3%	1 609	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	167	100.0%	167	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	139	2.1%	119	1.8%	116	1.7%	6 373	94.5%	6 747	19.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 194	17.6%	3 951	11.2%	3 243	9.2%	21 902	62.1%	35 291	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 919	11.9%	1 693	10.5%	2 339	14.5%	10 211	63.2%	16 162	45.8%	-	-	-	-
Commercial	3 347	30.7%	1 528	14.0%	388	3.6%	5 655	51.8%	10 918	30.9%	-	-	-	-
Households	928	11.3%	731	8.9%	516	6.3%	6 036	73.5%	8 211	23.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 194	17.6%	3 951	11.2%	3 243	9.2%	21 902	62.1%	35 291	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	441 892	128 248	29.0%	128 248	29.0%	124 487	28.0%	3.0%
Exchange Revenue								
Service charges - Electricity	123 684	30 202	24.4%	30 202	24.4%	27 017	19.7%	11.8%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 472	3 948	27.3%	3 948	27.3%	3 775	31.6%	4.6%
Sale of Goods and Rendering of Services	32 001	404	1.3%	404	1.3%	203	.6%	99.3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 330	813	15.3%	813	15.3%	1 440	23.4%	(43.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	527	93	17.7%	93	17.7%	176	48.5%	(47.1%)
Licence and permits	3 495	732	21.0%	732	21.0%	684	20.8%	7.0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	947	66	6.9%	66	6.9%	79	8.8%	(17.3%)
Non-Exchange Revenue								
Property rates	61 771	13 426	21.7%	13 426	21.7%	12 458	22.6%	7.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	121	65	54.1%	65	54.1%	1	.7%	7 698.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	194 833	78 220	40.1%	78 220	40.1%	78 653	40.6%	(.6%)
Interest	4 711	(4)	(.1%)	(4)	(.1%)	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	283	-	283	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	451 362	124 371	27.6%	124 371	27.6%	105 982	22.1%	17.4%
Employee related costs	158 361	39 396	24.9%	39 396	24.9%	36 455	21.4%	8.1%
Remuneration of councillors	12 889	2 910	22.6%	2 910	22.6%	2 721	23.1%	7.0%
Bulk purchases - electricity	93 940	27 126	28.9%	27 126	28.9%	27 053	30.0%	.3%
Inventory consumed	8 422	1 773	21.1%	1 773	21.1%	962	12.9%	84.3%
Debt impairment	17 968	21 234	118.2%	21 234	118.2%	1 673	8.0%	1 169.1%
Depreciation and amortisation	30 543	9 493	31.1%	9 493	31.1%	6 743	17.8%	40.8%
Interest	2 789	81	2.9%	81	2.9%	0	-	155 782.7%
Contracted services	80 813	10 263	12.7%	10 263	12.7%	15 571	17.5%	(34.1%)
Transfers and subsidies	2 100	1 131	53.9%	1 131	53.9%	1 345	107.6%	(15.9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	43 537	10 965	25.2%	10 965	25.2%	13 459	28.0%	(18.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 470)	3 877	-	3 877	-	18 505	-	-
Transfers and subsidies - capital (monetary allocations)	36 217	15 233	42.1%	15 233	42.1%	21 373	36.7%	(28.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 747	19 110		19 110		39 877		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	26 747	19 110		19 110		39 877		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 747	19 110		19 110		39 877		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 747	19 110		19 110		39 877		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		64 618	14 810	22.9%	14 810	22.9%	15 361	25.2%	(3.6%)
National Government		29 927	14 740	49.3%	14 740	49.3%	14 278	38.4%	3.2%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		29 927	14 740	49.3%	14 740	49.3%	14 278	38.4%	3.2%
Borrowing		25 000	-	-	-	-	-	-	-
Internally generated funds		9 691	70	.7%	70	.7%	1 084	4.6%	(93.5%)
Capital Expenditure Functional		64 618	14 810	22.9%	14 810	22.9%	15 361	25.2%	(3.6%)
Municipal governance and administration		32 121	70	.2%	70	.2%	761	9.4%	(90.8%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		32 121	70	.2%	70	.2%	761	11.5%	(90.8%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		10 050	6 050	60.2%	6 050	60.2%	4 727	28.7%	28.0%
Community and Social Services		-	3 662	-	3 662	-	3 787	23.1%	(3.3%)
Sport And Recreation		9 300	2 387	25.7%	2 387	25.7%	941	-	153.7%
Public Safety		750	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		22 447	8 690	38.7%	8 690	38.7%	9 550	30.3%	(9.0%)
Planning and Development		1 820	-	-	-	-	-	-	-
Road Transport		20 627	8 690	42.1%	8 690	42.1%	9 550	45.9%	(9.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	323	6.5%	(100.0%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	323	32.3%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		486 472	300 425	61.8%	300 425	61.8%	151 365	28.2%	98.5%
Property rates		59 300	2 767	4.7%	2 767	4.7%	3 321	4.7%	(16.7%)
Service charges		148 623	8 889	6.0%	8 889	6.0%	11 374	6.7%	(21.9%)

Other revenue	42 169	15 962	37.9%	15 962	37.9%	1 857	4.5%	759.5%
Transfers and Subsidies - Operational	194 833	311 936	160.1%	311 936	160.1%	281 320	145.1%	10.9%
Transfers and Subsidies - Capital	36 217	(39 939)	(110.3%)	(39 939)	(110.3%)	(147 948)	(253.8%)	(73.0%)
Interest	5 330	810	15.2%	810	15.2%	1 440	39.6%	(43.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(427 603)	(115 799)	27.1%	(115 799)	27.1%	(101 295)	23.4%	14.3%
Suppliers and employees	(424 814)	(115 799)	27.3%	(115 799)	27.3%	(101 295)	23.7%	14.3%
Finance charges	(2 789)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 870	184 626	313.6%	184 626	313.6%	50 069	47.6%	268.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(72 574)	-	-	-	-	-	-	-
Capital assets	(72 574)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(72 574)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	25 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25 000	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 295	184 626	1 634.6%	184 626	1 634.6%	50 069	142.6%	268.7%
Cash/cash equivalents at the year begin:	36 664	16 986	46.3%	16 986	46.3%	40 231	91.2%	(57.8%)
Cash/cash equivalents at the year end:	47 959	201 612	420.4%	201 612	420.4%	90 300	114.0%	123.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 301	59.4%	91	.4%	676	3.3%	7 625	36.8%	20 693	29.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 394	19.4%	-	-	2 019	5.3%	28 781	75.4%	38 194	54.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 383	14.1%	(69)	(.7%)	340	3.5%	8 137	83.1%	9 791	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	40.6%	-	-	0	.2%	31	59.2%	52	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 850)	(147.0%)	420	21.7%	(98)	(5.1%)	4 468	230.4%	1 939	2.7%	-	-	-	-
Total By Income Source	18 249	25.8%	442	.6%	2 936	4.2%	49 042	69.4%	70 670	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 517	33.3%	39	.3%	1 156	8.5%	7 864	57.9%	13 576	19.2%	-	-	-	-
Commercial	8 043	64.8%	57	.5%	288	2.3%	4 028	32.4%	12 416	17.6%	-	-	-	-
Households	4 250	15.1%	237	.8%	1 006	3.6%	22 732	80.5%	28 226	39.9%	-	-	-	-
Other	1 439	8.7%	110	.7%	486	3.0%	14 418	87.6%	16 452	23.3%	-	-	-	-
Total By Customer Group	18 249	25.8%	442	.6%	2 936	4.2%	49 042	69.4%	70 670	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	175	100.0%	-	-	-	-	-	-	175	3.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 200	67.4%	1 330	40.7%	-	-	(266)	(8.2%)	3 263	59.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 573	76.5%	-	-	(36)	(1.8%)	518	25.2%	2 055	37.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 948	71.9%	1 330	24.2%	(36)	(.7%)	252	4.6%	5 494	100.0%

Contact Details

Municipal Manager	Ms Nxolo Ndaba	033 413 9101
Chief Financial Officer	Mr Mtsheni Nene	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	308 739	122 201	39.6%	122 201	39.6%	130 188	43.7%	(6.1%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 033	895	29.5%	895	29.5%	827	24.1%	8.1%
Sale of Goods and Rendering of Services	274	133	48.5%	133	48.5%	51	31.2%	159.6%
Agency services	1 348	312	23.1%	312	23.1%	259	20.0%	20.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	611	134	21.9%	134	21.9%	129	32.1%	4.2%
Interest earned from Current and Non Current Assets	16 032	3 981	24.8%	3 981	24.8%	4 775	32.4%	(16.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	449	118	26.2%	118	26.2%	123	34.9%	(4.6%)
Rental from Fixed Assets	756	334	44.1%	334	44.1%	351	23.7%	(4.9%)
Licence and permits	89	22	25.1%	22	25.1%	8	14.5%	178.0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	325	49	15.1%	49	15.1%	160	352.1%	(69.4%)
Non-Exchange Revenue								
Property rates	19 539	6 655	34.1%	6 655	34.1%	13 409	138.6%	(50.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	652	150	23.0%	150	23.0%	141	25.6%	6.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 630	109 413	41.2%	109 413	41.2%	109 952	41.4%	(.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	7	-	7	-	1	-	369.8%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	351 922	81 701	23.2%	81 701	23.2%	83 934	24.2%	(2.7%)
Employee related costs	149 333	36 979	24.8%	36 979	24.8%	35 137	24.5%	5.2%
Remuneration of councillors	20 311	4 675	23.0%	4 675	23.0%	4 554	23.1%	2.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	5 526	232	4.2%	232	4.2%	15	2%	1 398.6%
Debt impairment	3 080	-	-	-	-	-	-	-
Depreciation and amortisation	59 175	12 778	21.6%	12 778	21.6%	13 512	26.8%	(5.4%)
Interest	-	-	-	-	-	-	-	-
Contracted services	51 513	10 715	20.8%	10 715	20.8%	10 892	17.6%	(1.6%)
Transfers and subsidies	1 100	-	-	-	-	-	-	-
Irrecoverable debts written off	587	-	-	-	-	(31)	(1.6%)	(100.0%)
Operational costs	61 297	16 323	26.6%	16 323	26.6%	19 853	34.0%	(17.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 183)	40 500	-	40 500	-	46 254	-	-
Transfers and subsidies - capital (monetary allocations)	73 278	23 452	32.0%	23 452	32.0%	10 319	14.8%	127.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 095	63 952		63 952		56 573		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 095	63 952		63 952		56 573		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 095	63 952		63 952		56 573		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 095	63 952		63 952		56 573		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	99 915	24 439	24.5%	24 439	24.5%	17 095	18.5%	43.0%
National Government	46 329	20 482	44.2%	20 482	44.2%	7 917	15.3%	158.7%
Provincial Government	17 391	2 534	14.6%	2 534	14.6%	4 206	48.4%	(39.8%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 720	23 016	36.1%	23 016	36.1%	12 123	20.0%	89.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	36 195	1 423	3.9%	1 423	3.9%	4 972	15.6%	(71.4%)
Capital Expenditure Functional	99 915	24 439	24.5%	24 439	24.5%	17 095	18.5%	43.0%
Municipal governance and administration	3 781	479	12.7%	479	12.7%	755	11.8%	(36.6%)
Executive and Council	1 326	-	-	-	-	675	89.2%	(100.0%)
Finance and administration	2 455	479	19.5%	479	19.5%	80	1.4%	498.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	29 536	3 478	11.8%	3 478	11.8%	5 524	27.7%	(37.0%)
Community and Social Services	3 449	944	27.4%	944	27.4%	208	8.2%	354.1%
Sport And Recreation	26 087	2 534	9.7%	2 534	9.7%	5 316	30.6%	(52.3%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 555	20 482	31.7%	20 482	31.7%	8 464	14.1%	142.0%
Planning and Development	1 783	-	-	-	-	-	-	-
Road Transport	62 772	20 482	32.6%	20 482	32.6%	8 464	14.7%	142.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	2 043	-	-	-	-	2 352	39.2%	(100.0%)
Energy sources	1 391	-	-	-	-	1 409	34.8%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	652	-	-	-	-	943	74.8%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	394 123	151 903	38.5%	151 903	38.5%	151 099	39.6%	.5%
Property rates	13 677	3 228	23.6%	3 228	23.6%	2 251	33.3%	43.4%
Service charges	2 114	695	32.9%	695	32.9%	562	23.4%	23.6%

Other revenue	23 392	7 641	32.7%	7 641	32.7%	5 976	26.3%	27.9%
Transfers and Subsidies - Operational	265 630	110 361	41.5%	110 361	41.5%	110 963	41.8%	(.5%)
Transfers and Subsidies - Capital	73 278	25 823	35.2%	25 823	35.2%	26 766	38.5%	(3.5%)
Interest	16 032	4 156	25.9%	4 156	25.9%	4 581	31.1%	(9.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(288 688)	(26 166)	9.1%	(26 166)	9.1%	(32 359)	10.8%	(19.1%)
Suppliers and employees	(288 688)	(26 166)	9.1%	(26 166)	9.1%	(32 359)	10.8%	(19.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	105 435	125 737	119.3%	125 737	119.3%	118 740	144.6%	5.9%
Cash Flow from Investing Activities								
Receipts	-	7	-	7	-	(1 266)	-	(100.5%)
Proceeds on disposal of PPE	-	7	-	7	-	1	-	369.8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	(1 268)	-	(100.0%)
Payments	(99 915)	(25 185)	25.2%	(25 185)	25.2%	(19 224)	20.8%	31.0%
Capital assets	(99 915)	(25 185)	25.2%	(25 185)	25.2%	(19 224)	20.8%	31.0%
Net Cash from(used) Investing Activities	(99 915)	(25 178)	25.2%	(25 178)	25.2%	(20 491)	22.2%	22.9%
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	5 520	100 559	1 821.8%	100 559	1 821.8%	98 250	(954.5%)	2.4%
Cash/cash equivalents at the year begin:	106 130	171 469	161.6%	171 469	161.6%	104 075	57.0%	64.8%
Cash/cash equivalents at the year end:	111 650	272 028	243.6%	272 028	243.6%	204 244	118.6%	33.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 302	11.5%	929	8.2%	3 403	30.1%	5 660	50.1%	11 294	58.9%	32	.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	317	5.2%	203	3.4%	197	3.3%	5 329	88.1%	6 047	31.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	46	2.7%	45	2.6%	43	2.6%	1 552	92.1%	1 685	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	147	100.0%	147	8%	-	-	-	-
Total By Income Source	1 665	8.7%	1 177	6.1%	3 642	19.0%	12 689	66.2%	19 173	100.0%	32	.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	607	18.4%	604	18.3%	759	23.1%	1 321	40.1%	3 291	17.2%	-	-	-	-
Commercial	597	28.0%	167	7.8%	136	6.4%	1 233	57.8%	2 134	11.1%	-	-	-	-
Households	461	3.4%	406	3.0%	2 747	20.0%	10 134	73.7%	13 749	71.7%	32	.2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 665	8.7%	1 177	6.1%	3 642	19.0%	12 689	66.2%	19 173	100.0%	32	.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(25)	100.0%	-	-	-	-	-	-	(25)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(25)	100.0%	-	-	-	-	-	-	(25)	100.0%

Contact Details

Municipal Manager	Mr Christopher Andile Ngcoyiya	039 259 5300
Chief Financial Officer	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	712 053	270 824	38.0%	270 824	38.0%	256 534	36.7%	5.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	85 969	20 030	23.3%	20 030	23.3%	21 289	20.9%	(5.9%)
Service charges - Waste Water Management	15 320	4 101	26.8%	4 101	26.8%	3 672	19.0%	11.7%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	43	140	322.0%	140	322.0%	2	3.5%	9 123.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 350	13 973	38.4%	13 973	38.4%	11 950	34.3%	16.9%
Interest earned from Current and Non Current Assets	11 377	2 199	19.3%	2 199	19.3%	2 518	23.1%	(12.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	596	108	18.1%	108	18.1%	146	28.9%	(26.1%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	137	-	-	-	-	4	3.1%	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	562 271	230 275	41.0%	230 275	41.0%	216 953	40.9%	6.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	656 222	147 136	22.4%	147 136	22.4%	119 706	17.9%	22.9%
Employee related costs	295 253	71 667	24.3%	71 667	24.3%	42 133	14.7%	70.1%
Remuneration of councillors	8 281	1 828	22.1%	1 828	22.1%	2 014	30.1%	(9.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	52 796	6 065	11.5%	6 065	11.5%	9 012	19.3%	(32.7%)
Debt impairment	52 414	-	-	-	-	-	-	-
Depreciation and amortisation	86 276	15 699	18.2%	15 699	18.2%	19 426	23.2%	(19.2%)
Interest	-	51	-	51	-	51	-	.3%
Contracted services	93 347	34 293	36.7%	34 293	36.7%	23 413	24.0%	46.5%
Transfers and subsidies	10 000	2 000	20.0%	2 000	20.0%	2 200	11.0%	(9.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	57 854	15 533	26.8%	15 533	26.8%	21 456	33.0%	(27.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55 831	123 688	-	123 688	-	136 827	-	-
Transfers and subsidies - capital (monetary allocations)	315 123	38 114	12.1%	38 114	12.1%	56 490	18.8%	(32.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	370 954	161 802		161 802		193 318		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	370 954	161 802		161 802		193 318		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	370 954	161 802		161 802		193 318		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	370 954	161 802		161 802		193 318		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		244 964	34 749	14.2%	34 749	14.2%	41 176	14.6%	(15.6%)
National Government		238 787	34 733	14.5%	34 733	14.5%	18 830	7.4%	84.5%
Provincial Government		-	-	-	-	-	(0)	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		238 787	34 733	14.5%	34 733	14.5%	18 830	7.4%	84.5%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		6 178	16	.3%	16	.3%	22 347	78.2%	(99.9%)
Capital Expenditure Functional		244 964	34 749	14.2%	34 749	14.2%	41 176	14.6%	(15.6%)
Municipal governance and administration		1 065	16	1.5%	16	1.5%	183	15.5%	(91.2%)
Executive and Council		810	-	-	-	-	97	109.1%	(100.0%)
Finance and administration		255	16	6.3%	16	6.3%	86	7.9%	(81.2%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		200	-	-	-	-	39	88.6%	(100.0%)
Community and Social Services		200	-	-	-	-	39	88.6%	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		87	-	-	-	-	21	8.1%	(100.0%)
Planning and Development		87	-	-	-	-	21	8.1%	(100.0%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		243 612	34 733	14.3%	34 733	14.3%	40 933	14.6%	(15.1%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		231 643	34 733	15.0%	34 733	15.0%	38 294	14.5%	(9.3%)
Waste Water Management		11 970	-	-	-	-	2 640	16.4%	(100.0%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		959 457	750 532	78.2%	750 532	78.2%	(7 859 860)	(897.4%)	(109.5%)
Property rates		-	-	-	-	-	-	-	-
Service charges		69 883	5 418	7.8%	5 418	7.8%	(94 265)	(293.7%)	(105.7%)

Other revenue	803	248	30.8%	248	30.8%	151	22.3%	63.7%
Transfers and Subsidies - Operational	562 271	679 465	120.8%	679 465	120.8%	(7 775 071)	(1 464.5%)	(108.7%)
Transfers and Subsidies - Capital	315 123	49 000	15.5%	49 000	15.5%	(5 158)	(1.7%)	(1 050.0%)
Interest	11 377	16 401	144.2%	16 401	144.2%	14 483	132.8%	13.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(499 114)	105 271	(21.1%)	105 271	(21.1%)	(191 754)	35.1%	(154.9%)
Suppliers and employees	(489 114)	105 271	(21.5%)	105 271	(21.5%)	(191 754)	36.4%	(154.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(10 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	460 342	855 803	185.9%	855 803	185.9%	(8 051 614)	(2 443.5%)	(110.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(281 619)	-	-	-	-	8	-	(100.0%)
Capital assets	(281 619)	-	-	-	-	8	-	(100.0%)
Net Cash from/(used) Investing Activities	(281 619)	-	-	-	-	8	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	178 723	855 803	478.8%	855 803	478.8%	(8 051 606)	(153 965.1%)	(110.6%)
Cash/cash equivalents at the year begin:	23 701	-	-	-	-	62 430	115.4%	(100.0%)
Cash/cash equivalents at the year end:	202 424	855 803	422.8%	855 803	422.8%	(7 989 176)	(13 466.1%)	(110.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 522	5.0%	(4)	-	6 426	1.8%	329 766	93.2%	353 711	51.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 072	4.0%	0	-	1 218	1.6%	73 228	94.5%	77 518	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	4.8%	-	-	34	2.4%	1 341	92.9%	1 444	2%	-	-	-	-
Interest on Arrear Debtor Accounts	9 278	4.2%	-	-	5 144	2.3%	206 332	93.5%	220 754	32.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(503)	(1.6%)	(303)	(.9%)	(466)	(1.5%)	33 197	104.0%	31 925	4.7%	-	-	-	-
Total By Income Source	29 438	4.3%	(307)	-	12 356	1.8%	643 865	93.9%	685 352	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 839	10.1%	(4)	-	2 593	4.5%	49 659	85.5%	58 087	8.5%	-	-	-	-
Commercial	4 250	6.2%	(95)	(.1%)	1 215	1.8%	63 321	92.2%	68 691	10.0%	-	-	-	-
Households	18 156	3.4%	(185)	-	8 173	1.5%	513 285	95.2%	539 428	78.7%	-	-	-	-
Other	1 194	6.2%	(22)	(.1%)	375	2.0%	17 600	91.9%	19 147	2.8%	-	-	-	-
Total By Customer Group	29 438	4.3%	(307)	-	12 356	1.8%	643 865	93.9%	685 352	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	126	1.8%	-	-	-	-	6 804	98.2%	6 930	2.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27 902	9.3%	(708)	(.2%)	4 937	1.6%	267 890	89.3%	300 020	97.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	28 028	9.1%	(708)	(.2%)	4 937	1.6%	274 694	89.5%	306 950	100.0%

Contact Details

Municipal Manager	Mr Mlungisi Vusumuzi Ntanzu	034 219 1512
Chief Financial Officer	Mr Sikhumbuzo Mbuyazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	211 102	72 262	34.2%	72 262	34.2%	76 837	37.3%	(6.0%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	14 624	-	-	-	-	1	.6%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	510	8.5%	510	8.5%	1 739	17.4%	(70.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	109	26	24.0%	26	24.0%	30	6.9%	(13.4%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	545	5	.9%	5	.9%	689	114.8%	(99.3%)
Non-Exchange Revenue								
Property rates	12 451	685	5.5%	685	5.5%	-	-	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	349	4	1.3%	4	1.3%	14	.7%	(69.0%)
Transfer and subsidies - Operational	177 024	71 032	40.1%	71 032	40.1%	74 364	41.3%	(4.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	220 253	22 788	10.3%	22 788	10.3%	54 243	26.3%	(58.0%)
Employee related costs	99 964	5 873	5.9%	5 873	5.9%	20 470	22.9%	(71.3%)
Remuneration of councillors	22 884	1 970	8.6%	1 970	8.6%	6 926	39.4%	(71.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 434	156	10.8%	156	10.8%	1 053	35.2%	(85.2%)
Debt impairment	2 174	-	-	-	-	-	-	-
Depreciation and amortisation	26 791	-	-	-	-	-	-	-
Interest	-	-	-	-	-	29	-	(100.0%)
Contracted services	43 386	8 101	18.7%	8 101	18.7%	16 764	52.1%	(51.7%)
Transfers and subsidies	2 218	165	7.5%	165	7.5%	2 199	47.2%	(92.5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 402	6 523	30.5%	6 523	30.5%	6 800	25.7%	(4.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 151)	49 474	-	49 474	-	22 595	-	-
Transfers and subsidies - capital (monetary allocations)	39 281	10 477	26.7%	10 477	26.7%	16 929	45.1%	(38.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 130	59 951		59 951		39 524		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 130	59 951		59 951		39 524		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 130	59 951		59 951		39 524		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 130	59 951		59 951		39 524		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	52 389	12 282	23.4%	12 282	23.4%	28 144	44.4%	(56.4%)
National Government	34 345	5 985	17.4%	5 985	17.4%	15 286	46.8%	(60.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 345	5 985	17.4%	5 985	17.4%	15 286	46.8%	(60.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 043	6 297	34.9%	6 297	34.9%	12 859	41.8%	(51.0%)
Capital Expenditure Functional	52 389	12 282	23.4%	12 282	23.4%	28 144	44.4%	(56.4%)
Municipal governance and administration	4 956	1 923	38.8%	1 923	38.8%	8 538	39.8%	(77.5%)
Executive and Council	104	-	-	-	-	-	-	-
Finance and administration	4 852	1 923	39.6%	1 923	39.6%	8 538	40.0%	(77.5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 696	19	1.1%	19	1.1%	399	13.5%	(95.2%)
Community and Social Services	826	19	2.3%	19	2.3%	399	22.9%	(95.2%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	870	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 563	10 202	22.4%	10 202	22.4%	19 114	50.3%	(46.6%)
Planning and Development	25 409	4 217	16.6%	4 217	16.6%	13 037	67.8%	(67.7%)
Road Transport	20 154	5 985	29.7%	5 985	29.7%	6 076	32.4%	(1.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	174	-	-	-	-	94	53.8%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	174	-	-	-	-	94	53.8%	(100.0%)
Other	-	139	-	139	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	247 746	17 564	7.1%	17 564	7.1%	94 859	37.7%	(81.5%)
Property rates	7 470	3 747	50.2%	3 747	50.2%	42	.6%	8 832.6%
Service charges	-	0	-	0	-	(0)	-	(200.0%)

Other revenue	17 971	36	2%	36	2%	735	19.7%	(95.1%)
Transfers and Subsidies - Operational	177 024	55 173	31.2%	55 173	31.2%	75 655	40.3%	(27.1%)
Transfers and Subsidies - Capital	39 281	(41 995)	(106.9%)	(41 995)	(106.9%)	16 466	38.8%	(355.0%)
Interest	6 000	604	10.1%	604	10.1%	1 962	19.6%	(69.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(205 680)	(35 434)	17.2%	(35 434)	17.2%	(68 068)	38.2%	(47.9%)
Suppliers and employees	(203 462)	(35 434)	17.4%	(35 434)	17.4%	(68 068)	38.6%	(47.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(2 218)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	42 066	(17 870)	(42.5%)	(17 870)	(42.5%)	26 791	36.7%	(166.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(52 447)	-	-	-	-	-	-	-
Capital assets	(52 447)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 447)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 381)	(17 870)	172.1%	(17 870)	172.1%	26 791	(1 322.9%)	(166.7%)
Cash/cash equivalents at the year begin:	29 046	76 855	264.6%	76 855	264.6%	-	-	(100.0%)
Cash/cash equivalents at the year end:	18 665	58 985	316.0%	58 985	316.0%	26 791	106.6%	120.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 370	2.7%	-	-	5 103	10.2%	43 649	87.1%	50 121	100.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(33)	100.0%	(33)	(.1%)	-	-	-	-
Total By Income Source	1 370	2.7%	-	-	5 103	10.2%	43 616	87.1%	50 088	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 212	4.6%	-	-	1 208	4.6%	23 871	90.8%	26 290	52.5%	-	-	-	-
Commercial	5	-	-	-	2 038	15.4%	11 223	84.6%	13 266	26.5%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	153	1.5%	-	-	1 858	17.6%	8 522	80.9%	10 533	21.0%	-	-	-	-
Total By Customer Group	1 370	2.7%	-	-	5 103	10.2%	43 616	87.1%	50 088	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 612	85.4%	7	.4%	(3)	(.2%)	272	14.4%	1 887	17.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 146	45.3%	6	.1%	2	-	4 999	54.6%	9 153	82.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 758	52.1%	13	.1%	(1)	-	5 271	47.7%	11 040	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	384 652	115 223	30.0%	115 223	30.0%	113 490	33.6%	1.5%
Exchange Revenue								
Service charges - Electricity	85 191	17 795	20.9%	17 795	20.9%	17 791	32.0%	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 061	3 130	24.0%	3 130	24.0%	2 999	26.1%	4.4%
Sale of Goods and Rendering of Services	545	202	37.1%	202	37.1%	166	37.3%	21.3%
Agency services	1 340	398	29.7%	398	29.7%	362	28.2%	9.9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 271	83	6.5%	83	6.5%	1	.1%	11 290.4%
Interest earned from Current and Non Current Assets	5 157	1 089	21.1%	1 089	21.1%	1 388	30.4%	(21.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	773	83	10.7%	83	10.7%	140	19.2%	(40.9%)
Licence and permits	1 858	424	22.8%	424	22.8%	433	24.3%	(2.1%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	9 053	551	6.1%	551	6.1%	457	12.2%	20.6%
Non-Exchange Revenue								
Property rates	50 378	5 045	10.0%	5 045	10.0%	4 700	9.7%	7.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 798	80	4.5%	80	4.5%	280	16.3%	(71.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	213 157	86 175	40.4%	86 175	40.4%	84 469	41.0%	2.0%
Fuel Levy	1 070	169	15.8%	169	15.8%	304	29.6%	(44.3%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	380 390	93 469	24.6%	93 469	24.6%	80 381	24.3%	16.3%
Employee related costs	155 346	37 946	24.4%	37 946	24.4%	35 704	24.6%	6.3%
Remuneration of councillors	11 902	2 933	24.8%	2 933	24.8%	2 708	22.1%	8.3%
Bulk purchases - electricity	53 440	11 215	21.0%	11 215	21.0%	10 871	23.1%	3.2%
Inventory consumed	25 142	13 231	52.6%	13 231	52.6%	4 703	26.4%	181.3%
Debt impairment	6 117	1 529	25.0%	1 529	25.0%	1 465	25.0%	4.4%
Depreciation and amortisation	27 005	6 500	24.1%	6 500	24.1%	6 501	25.0%	-
Interest	1 703	-	-	-	-	0	-	(100.0%)
Contracted services	46 140	7 748	16.8%	7 748	16.8%	5 986	17.1%	29.4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	53 595	12 367	23.1%	12 367	23.1%	12 442	31.6%	(.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 262	21 754	-	21 754	-	33 109	-	-
Transfers and subsidies - capital (monetary allocations)	52 612	13 172	25.0%	13 172	25.0%	12 685	22.1%	3.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 873	34 926	-	34 926	-	45 794	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	56 873	34 926	-	34 926	-	45 794	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 873	34 926	-	34 926	-	45 794	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 873	34 926	-	34 926	-	45 794	-	-

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		55 754	13 083	23.5%	13 083	23.5%	12 430	21.9%	5.2%
National Government		28 358	8 440	29.8%	8 440	29.8%	6 432	15.9%	31.2%
Provincial Government		17 391	4 388	25.2%	4 388	25.2%	2 116	22.5%	107.4%
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		45 749	12 827	28.0%	12 827	28.0%	8 548	17.1%	50.1%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		10 004	255	2.6%	255	2.6%	3 883	56.1%	(93.4%)
Capital Expenditure Functional		55 754	13 083	23.5%	13 083	23.5%	12 430	21.9%	5.2%
Municipal governance and administration		4 776	255	5.3%	255	5.3%	215	6.1%	18.6%
Executive and Council		150	-	-	-	-	-	-	-
Finance and administration		4 626	255	5.5%	255	5.5%	215	6.1%	18.6%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		34 541	6 987	20.2%	6 987	20.2%	6 946	22.1%	.6%
Community and Social Services		7 628	504	6.6%	504	6.6%	411	4.3%	22.6%
Sport And Recreation		26 913	6 483	24.1%	6 483	24.1%	6 172	29.6%	5.0%
Public Safety		-	-	-	-	-	363	34.8%	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		14 524	5 840	40.2%	5 840	40.2%	1 965	9.8%	197.3%
Planning and Development		1 304	-	-	-	-	948	41.4%	(100.0%)
Road Transport		13 219	5 840	44.2%	5 840	44.2%	1 016	5.7%	474.7%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		1 913	-	-	-	-	3 305	190.0%	(100.0%)
Energy sources		1 043	-	-	-	-	3 304	-	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		870	-	-	-	-	0	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		438 483	-	-	-	-	-	-	
Property rates		37 842	-	-	-	-	-	-	
Service charges		99 936	-	-	-	-	-	-	

Other revenue	29 778	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	213 157	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	52 612	-	-	-	-	-	-	-
Interest	5 157	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(346 874)	(112 034)	32.3%	(112 034)	32.3%	(63 295)	20.5%	77.0%
Suppliers and employees	(345 171)	(112 034)	32.5%	(112 034)	32.5%	(63 295)	20.5%	77.0%
Finance charges	(1 703)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91 609	(112 034)	(122.3%)	(112 034)	(122.3%)	(63 295)	(88.6%)	77.0%
Cash Flow from Investing Activities								
Receipts	750	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	750	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(62 979)	-	-	-	-	-	-	-
Capital assets	(62 979)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(62 229)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(986)	-	-	-	-	-	-	-
Repayment of borrowing	(986)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(986)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	28 393	(112 034)	(394.6%)	(112 034)	(394.6%)	(63 295)	(821.8%)	77.0%
Cash/cash equivalents at the year begin:	9 409	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	37 802	(92 091)	(243.6%)	(92 091)	(243.6%)	(63 295)	(567.5%)	45.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 282	70.0%	-	-	198	1.9%	2 929	28.1%	10 408	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 764	3.9%	-	-	-	-	117 102	96.1%	121 866	37.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 112	2.2%	-	-	813	.8%	93 106	97.0%	96 031	29.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	2.6%	-	-	13	.9%	1 440	96.5%	1 492	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	168	.2%	-	-	78	.1%	86 299	99.7%	86 544	26.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 037	22.2%	(8)	(.1%)	68	.7%	7 087	77.2%	9 184	2.8%	-	-	-	-
Total By Income Source	16 401	5.0%	(8)	-	1 170	.4%	307 962	94.6%	325 525	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	65	2.0%	-	-	7	.2%	3 123	97.7%	3 196	1.0%	-	-	-	-
Commercial	7 609	9.3%	(3)	-	198	.2%	73 929	90.5%	81 733	25.1%	-	-	-	-
Households	7 721	3.2%	(17)	-	903	.4%	229 341	96.4%	237 948	73.1%	-	-	-	-
Other	1 006	38.0%	12	.5%	62	2.3%	1 569	59.2%	2 649	8%	-	-	-	-
Total By Customer Group	16 401	5.0%	(8)	-	1 170	.4%	307 962	94.6%	325 525	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	230	17.3%	70	5.3%	-	-	1 029	77.4%	1 330	39.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	763	37.6%	-	-	264	13.0%	1 003	49.4%	2 029	60.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	993	29.6%	70	2.1%	264	7.9%	2 032	60.5%	3 359	100.0%

Contact Details

Municipal Manager	Mr Mtorjani Bethuel Khali	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngobo (Acting)	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 077 393	371 140	34.4%	371 140	34.4%	36 131	3.5%	927.2%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	308 162	68 575	22.3%	68 575	22.3%	19 762	6.2%	247.0%
Service charges - Waste Water Management	21 643	5 469	25.3%	5 469	25.3%	3 188	17.5%	71.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	554	1 691	305.3%	1 691	305.3%	81	12.8%	1 987.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	74 157	18 634	25.1%	18 634	25.1%	10 520	16.3%	77.1%
Interest earned from Current and Non Current Assets	6 163	1 751	28.4%	1 751	28.4%	1 123	10.7%	56.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 069	320	29.9%	320	29.9%	1 000	491.8%	(68.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	511	6	1.2%	6	1.2%	320	532.5%	(98.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	665 135	274 693	41.3%	274 693	41.3%	137	-	200 577.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 054 493	152 183	14.4%	152 183	14.4%	125 150	12.9%	21.6%
Employee related costs	406 233	97 779	24.1%	97 779	24.1%	64 047	17.6%	52.7%
Remuneration of councillors	6 219	1 573	25.3%	1 573	25.3%	990	16.1%	58.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	68 790	3 410	5.0%	3 410	5.0%	5 952	11.7%	(42.7%)
Debt impairment	83 782	-	-	-	-	-	-	-
Depreciation and amortisation	83 303	22 976	27.6%	22 976	27.6%	20 969	28.4%	9.6%
Interest	6 721	73	1.1%	73	1.1%	-	-	(100.0%)
Contracted services	124 962	12 938	10.4%	12 938	10.4%	20 894	12.2%	(38.1%)
Transfers and subsidies	3 600	-	-	-	-	-	-	-
Irrecoverable debts written off	83 782	-	-	-	-	-	-	-
Operational costs	187 100	13 434	7.2%	13 434	7.2%	12 300	9.4%	9.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 900	218 957	-	218 957	-	(89 019)	-	-
Transfers and subsidies - capital (monetary allocations)	311 791	1 548	.5%	1 548	.5%	33 644	11.5%	(95.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	334 691	220 505		220 505		(55 375)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	334 691	220 505		220 505		(55 375)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	334 691	220 505		220 505		(55 375)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	334 691	220 505		220 505		(55 375)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		273 623	4 801	1.8%	4 801	1.8%	40 092	13.0%	(88.0%)
National Government		271 123	4 801	1.8%	4 801	1.8%	40 092	13.8%	(88.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		271 123	4 801	1.8%	4 801	1.8%	40 092	13.8%	(88.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		2 500	-	-	-	-	-	-	-
Capital Expenditure Functional		273 623	4 801	1.8%	4 801	1.8%	40 620	13.2%	(88.2%)
Municipal governance and administration		2 500	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		2 500	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		271 123	4 801	1.8%	4 801	1.8%	40 620	13.3%	(88.2%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		271 123	4 801	1.8%	4 801	1.8%	40 620	13.3%	(88.2%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 185 633	366 279	30.9%	366 279	30.9%	46 906	4.2%	680.9%
Property rates		-	-	-	-	-	-	-	-
Service charges		131 922	34 995	26.5%	34 995	26.5%	15 826	12.3%	121.1%

Other revenue	70 622	7 035	10.0%	7 035	10.0%	7 535	10.9%	(6.6%)
Transfers and Subsidies - Operational	665 135	273 991	41.2%	273 991	41.2%	2 422	.4%	11 212.6%
Transfers and Subsidies - Capital	311 791	48 507	15.6%	48 507	15.6%	20 000	6.9%	142.5%
Interest	6 163	1 751	28.4%	1 751	28.4%	1 123	10.7%	56.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(901 797)	(52 971)	5.9%	(52 971)	5.9%	(16 679)	2.0%	217.6%
Suppliers and employees	(898 197)	(52 971)	5.9%	(52 971)	5.9%	(16 679)	2.0%	217.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(3 600)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	283 836	313 308	110.4%	313 308	110.4%	30 227	11.3%	936.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(273 623)	(835)	.3%	(835)	.3%	(31 406)	10.2%	(97.3%)
Capital assets	(273 623)	(835)	.3%	(835)	.3%	(31 406)	10.2%	(97.3%)
Net Cash from/(used) Investing Activities	(273 623)	(835)	.3%	(835)	.3%	(31 406)	10.2%	(97.3%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 213	312 473	3 059.6%	312 473	3 059.6%	(1 179)	2.9%	(26 601.9%)
Cash/cash equivalents at the year begin:	(142 052)	21 595	(15.2%)	21 595	(15.2%)	-	-	(100.0%)
Cash/cash equivalents at the year end:	(131 839)	323 348	(245.3%)	323 348	(245.3%)	(1 179)	1.1%	(27 524.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 235	2.9%	23 831	2.7%	18 051	2.1%	806 313	92.3%	873 429	71.5%	(267 004)	(30.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 894	3.4%	1 411	2.5%	1 543	2.8%	51 132	91.3%	55 980	4.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 974	2.1%	5 868	2.1%	5 872	2.1%	266 490	93.8%	284 204	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	.3%	18	.2%	22	.3%	7 602	99.2%	7 664	.6%	-	-	-	-
Total By Income Source	33 126	2.7%	31 127	2.5%	25 488	2.1%	1 131 537	92.7%	1 221 277	100.0%	(267 004)	(21.9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 818	5.8%	2 742	4.2%	1 911	2.9%	57 100	87.1%	65 572	5.4%	-	-	-	-
Commercial	5 562	6.7%	4 820	5.8%	3 721	4.5%	68 524	82.9%	82 617	6.8%	(5 144)	(6.2%)	-	-
Households	23 755	2.2%	23 565	2.2%	19 856	1.9%	1 005 912	93.7%	1 073 088	87.9%	(261 860)	(24.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 126	2.7%	31 127	2.5%	25 488	2.1%	1 131 537	92.7%	1 221 277	100.0%	(267 004)	(21.9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 563	11.7%	3 817	5.2%	1 863	2.5%	58 889	80.5%	73 132	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 563	11.7%	3 817	5.2%	1 863	2.5%	58 889	80.5%	73 132	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	815 238	322 756	39.6%	322 756	39.6%	302 008	34.9%	6.9%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	63 954	12 613	19.7%	12 613	19.7%	14 681	21.5%	(14.1%)
Service charges - Waste Water Management	18 494	4 034	21.8%	4 034	21.8%	4 629	26.1%	(12.8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	800	340	42.4%	340	42.4%	0	-	539 131.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	858	159	18.6%	159	18.6%	204	24.9%	(22.0%)
Interest earned from Current and Non Current Assets	8 000	1 134	14.2%	1 134	14.2%	1 291	17.2%	(12.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	504	115	22.8%	115	22.8%	125	24.8%	(8.1%)
Licence and permits	295	59	20.1%	59	20.1%	43	24.2%	39.0%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 344	23	1.7%	23	1.7%	89	15.7%	(73.8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	605	125	20.7%	125	20.7%	195	13.3%	(36.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	720 384	304 152	42.2%	304 152	42.2%	280 748	36.6%	8.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	3	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	553 766	206 582	37.3%	206 582	37.3%	168 955	22.0%	22.3%
Employee related costs	302 013	91 202	30.2%	91 202	30.2%	82 435	26.6%	10.6%
Remuneration of councillors	11 640	2 564	22.0%	2 564	22.0%	2 466	26.1%	4.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	10 250	(3 157)	(30.8%)	(3 157)	(30.8%)	428	1.7%	(838.0%)
Debt impairment	4 000	-	-	-	-	-	-	-
Depreciation and amortisation	95 000	23 750	25.0%	23 750	25.0%	20 000	21.9%	18.7%
Interest	7 575	2 720	35.9%	2 720	35.9%	1 979	28.2%	37.4%
Contracted services	87 677	46 557	53.1%	46 557	53.1%	23 285	11.5%	99.9%
Transfers and subsidies	-	-	-	-	-	70	3.3%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	35 611	42 944	120.6%	42 944	120.6%	38 293	33.9%	12.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	261 472	116 174	-	116 174	-	133 052	-	-
Transfers and subsidies - capital (monetary allocations)	916 219	142 849	15.6%	142 849	15.6%	242 019	42.0%	(41.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 177 691	259 023		259 023		375 071		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 177 691	259 023		259 023		375 071		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 177 691	259 023		259 023		375 071		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 177 691	259 023		259 023		375 071		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		742 790	121 102	16.3%	121 102	16.3%	216 644	43.3%	(44.1%)
National Government		742 790	121 102	16.3%	121 102	16.3%	216 592	43.7%	(44.1%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		742 790	121 102	16.3%	121 102	16.3%	216 592	43.7%	(44.1%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	52	1.2%	(100.0%)
Capital Expenditure Functional		742 877	121 102	16.3%	121 102	16.3%	216 644	43.3%	(44.1%)
Municipal governance and administration		-	-	-	-	-	52	1.2%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	52	1.2%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		87	-	-	-	-	-	-	-
Community and Social Services		87	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		2 410	-	-	-	-	-	-	-
Planning and Development		2 410	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		740 380	121 102	16.4%	121 102	16.4%	216 592	43.9%	(44.1%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		740 380	121 102	16.4%	121 102	16.4%	216 592	43.9%	(44.1%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 953 374	1 009 198	51.7%	1 009 198	51.7%	1 073 671	70.0%	(6.0%)
Property rates		-	-	-	-	-	-	-	-
Service charges		58 477	10 097	17.3%	10 097	17.3%	8 616	14.2%	17.2%

Other revenue	249 778	248 029	99.3%	248 029	99.3%	496 719	407.5%	(50.1%)
Transfers and Subsidies - Operational	720 384	313 182	43.5%	313 182	43.5%	283 430	36.9%	10.5%
Transfers and Subsidies - Capital	916 219	436 700	47.7%	436 700	47.7%	283 571	49.2%	54.0%
Interest	8 516	1 189	14.0%	1 189	14.0%	1 335	16.7%	(10.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	(578 653)	(503 277)	87.0%	(503 277)	87.0%	(448 584)	56.6%	12.2%
Suppliers and employees	(578 653)	(503 277)	87.0%	(503 277)	87.0%	(448 584)	56.8%	12.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 374 721	505 921	36.8%	505 921	36.8%	625 087	84.1%	(19.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(854 309)	(121 102)	14.2%	(121 102)	14.2%	(216 644)	43.3%	(44.1%)
Capital assets	(854 309)	(121 102)	14.2%	(121 102)	14.2%	(216 644)	43.3%	(44.1%)
Net Cash from/(used) Investing Activities	(854 309)	(121 102)	14.2%	(121 102)	14.2%	(216 644)	43.3%	(44.1%)
Cash Flow from Financing Activities								
Receipts	-	(4)	-	(4)	-	(12)	(361.9%)	(63.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(4)	-	(4)	-	(12)	(361.9%)	(63.2%)
Payments	(17 712)	(253)	1.4%	(253)	1.4%	(277)	1.5%	(8.7%)
Repayment of borrowing	(17 712)	(253)	1.4%	(253)	1.4%	(277)	1.5%	(8.7%)
Net Cash from/(used) Financing Activities	(17 712)	(257)	1.5%	(257)	1.5%	(289)	1.6%	(10.9%)
Net Increase/(Decrease) in cash held	502 700	384 561	76.5%	384 561	76.5%	408 154	182.0%	(5.8%)
Cash/cash equivalents at the year begin:	(11 176)	20 433	(182.8%)	20 433	(182.8%)	57 071	29.6%	(64.2%)
Cash/cash equivalents at the year end:	491 525	407 664	82.9%	407 664	82.9%	465 225	111.6%	(12.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 000	2.7%	5 330	2.4%	4 292	1.9%	204 553	92.9%	220 176	77.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 486	2.7%	1 312	2.3%	1 047	1.9%	52 001	93.1%	55 845	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	4.2%	12	2.8%	11	2.6%	394	90.4%	436	2%	-	-	-	-
Interest on Arrear Debtor Accounts	59	3.0%	57	2.9%	55	2.8%	1 792	91.3%	1 963	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	4%	64	1.5%	121	2.8%	4 123	95.4%	4 323	1.5%	-	-	-	-
Total By Income Source	7 579	2.7%	6 775	2.4%	5 527	2.0%	262 863	93.0%	282 743	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 600	6.1%	1 962	4.6%	1 547	3.6%	36 394	85.6%	42 503	15.0%	-	-	-	-
Commercial	1 108	5.5%	912	4.5%	544	2.7%	17 553	87.3%	20 117	7.1%	-	-	-	-
Households	3 871	1.8%	3 901	1.8%	3 435	1.6%	208 916	94.9%	220 124	77.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 579	2.7%	6 775	2.4%	5 527	2.0%	262 863	93.0%	282 743	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 531	100.0%	-	-	-	-	-	-	4 531	5.1%
Bulk Water	-	-	-	-	-	-	14 700	100.0%	14 700	16.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	571	1.1%	10 081	19.7%	10 395	20.3%	30 245	59.0%	51 292	57.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	511	2.7%	-	-	1 321	7.0%	17 140	90.3%	18 972	21.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 613	6.3%	10 081	11.3%	11 716	13.1%	62 085	69.4%	89 495	100.0%

Contact Details

Municipal Manager	Mr Ronald Ntokozo Hlongwa	035 874 5506
Chief Financial Officer	Ms Shembile Mabi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	750 286	203 467	27.1%	203 467	27.1%	199 590	27.4%	1.9%	
Exchange Revenue									
Service charges - Electricity	193 957	29 589	15.3%	29 589	15.3%	35 886	18.2%	(17.5%)	
Service charges - Water	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	
Service charges - Waste Management	19 894	5 349	26.9%	5 349	26.9%	5 311	29.2%	.7%	
Sale of Goods and Rendering of Services	5 993	2 878	48.0%	2 878	48.0%	469	59.8%	513.7%	
Agency services	11 932	286	2.4%	286	2.4%	-	-	(100.0%)	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	16 768	2 812	16.8%	2 812	16.8%	2 641	14.3%	6.5%	
Interest earned from Current and Non Current Assets	5 351	1 027	19.2%	1 027	19.2%	2 106	39.0%	(51.2%)	
Dividends	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	349	600	171.8%	600	171.8%	156	54.7%	285.4%	
Licence and permits	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	7 432	306	4.1%	306	4.1%	11	.1%	2 574.4%	
Non-Exchange Revenue									
Property rates	214 177	52 956	24.7%	52 956	24.7%	51 966	26.7%	1.9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 306	65	4.9%	65	4.9%	-	-	(100.0%)	
Licences or permits	5 851	6 101	104.3%	6 101	104.3%	-	-	(100.0%)	
Transfer and subsidies - Operational	224 034	91 662	40.9%	91 662	40.9%	91 702	41.1%	-	
Interest	43 242	9 836	22.7%	9 836	22.7%	9 352	19.6%	5.2%	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	795 146	144 510	18.2%	144 510	18.2%	147 369	18.1%	(1.9%)	
Employee related costs	223 845	47 208	21.1%	47 208	21.1%	41 853	19.8%	12.8%	
Remuneration of councillors	19 196	4 194	21.8%	4 194	21.8%	5 461	30.2%	(23.2%)	
Bulk purchases - electricity	150 812	42 878	28.4%	42 878	28.4%	41 886	26.9%	2.4%	
Inventory consumed	26 313	6 519	24.8%	6 519	24.8%	4 393	18.2%	48.4%	
Debt impairment	110 142	-	-	-	-	-	-	-	
Depreciation and amortisation	87 220	20 753	23.8%	20 753	23.8%	19 957	23.9%	4.0%	
Interest	20 722	-	-	-	-	-	-	-	
Contracted services	68 642	7 562	11.0%	7 562	11.0%	12 495	15.9%	(39.5%)	
Transfers and subsidies	522	-	-	-	-	38	3.5%	(100.0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	
Operational costs	87 732	15 397	17.6%	15 397	17.6%	21 286	18.4%	(27.7%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(44 860)	58 957	-	58 957	-	52 221	-	-	
Transfers and subsidies - capital (monetary allocations)	37 083	4 922	13.3%	4 922	13.3%	1 811	4.5%	171.7%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(7 777)	63 879		63 879		54 032			
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(7 777)	63 879		63 879		54 032			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(7 777)	63 879		63 879		54 032			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(7 777)	63 879		63 879		54 032			

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	59 319	10 172	17.1%	10 172	17.1%	8 543	14.3%	19.1%
National Government	32 246	4 326	13.4%	4 326	13.4%	1 575	3.9%	174.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 246	4 326	13.4%	4 326	13.4%	1 575	3.9%	174.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27 073	5 847	21.6%	5 847	21.6%	6 968	35.4%	(16.1%)
Capital Expenditure Functional	59 319	10 172	17.1%	10 172	17.1%	8 543	14.3%	19.1%
Municipal governance and administration	1 478	4	.3%	4	.3%	738	43.4%	(99.5%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 478	4	.3%	4	.3%	738	43.4%	(99.5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	9 043	-	-	-	-	387	2.8%	(100.0%)
Community and Social Services	-	-	-	-	-	387	38.7%	(100.0%)
Sport And Recreation	9 043	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 404	10 169	23.4%	10 169	23.4%	7 418	23.5%	37.1%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	43 404	10 169	23.4%	10 169	23.4%	7 418	23.5%	37.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	5 393	-	-	-	-	-	-	-
Energy sources	1 915	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	3 478	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments								
	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	656 762	179 963	27.4%	179 963	27.4%	158 717	24.8%	13.4%
Property rates	185 080	19 427	10.5%	19 427	10.5%	19 416	11.9%	.1%
Service charges	172 351	19 795	11.5%	19 795	11.5%	22 335	12.1%	(11.4%)

Other revenue	32 863	32 354	98.5%	32 354	98.5%	1 084	4.5%	2 885.3%
Transfers and Subsidies - Operational	224 034	94 048	42.0%	94 048	42.0%	93 742	42.0%	.3%
Transfers and Subsidies - Capital	37 083	14 339	38.7%	14 339	38.7%	22 141	55.2%	(35.2%)
Interest	5 351	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(597 331)	(146 766)	24.6%	(146 766)	24.6%	(142 300)	21.6%	3.1%
Suppliers and employees	(594 434)	(146 766)	24.7%	(146 766)	24.7%	(142 300)	21.7%	3.1%
Finance charges	(2 376)	-	-	-	-	-	-	-
Transfers and grants	(522)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 431	33 197	55.9%	33 197	55.9%	16 417	(86.9%)	102.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(68 217)	(10 140)	14.9%	(10 140)	14.9%	(2 565)	3.7%	295.3%
Capital assets	(68 217)	(10 140)	14.9%	(10 140)	14.9%	(2 565)	3.7%	295.3%
Net Cash from/(used) Investing Activities	(68 217)	(10 140)	14.9%	(10 140)	14.9%	(2 565)	3.7%	295.3%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(20 400)	(3 400)	16.7%	(3 400)	16.7%	(5 100)	25.0%	(33.3%)
Repayment of borrowing	(20 400)	(3 400)	16.7%	(3 400)	16.7%	(5 100)	25.0%	(33.3%)
Net Cash from/(used) Financing Activities	(20 400)	(3 400)	16.7%	(3 400)	16.7%	(5 100)	25.0%	(33.3%)
Net Increase/(Decrease) in cash held	(29 186)	19 656	(67.3%)	19 656	(67.3%)	8 752	(8.1%)	124.6%
Cash/cash equivalents at the year begin:	54 438	10 015	18.4%	10 015	18.4%	-	-	(100.0%)
Cash/cash equivalents at the year end:	25 252	29 671	117.5%	29 671	117.5%	8 752	(13.7%)	239.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 169	1.7%	(58)	-	4 771	4%	1 077 711	97.9%	1 100 593	38.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 886	22.5%	(846)	(1.5%)	6 678	11.7%	38 438	67.3%	57 157	2.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 560	2.9%	(9)	-	6 690	1.1%	586 252	96.0%	610 492	21.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 152	2.1%	(13)	-	1 748	.9%	187 864	97.0%	193 750	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 686	2.1%	(2)	-	1 635	.9%	170 764	97.0%	176 083	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	11.5%	-	-	3	2.7%	89	85.7%	104	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 904	3.3%	-	-	11 549	1.6%	667 321	95.1%	701 774	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 811	27.9%	1 825	18.1%	1 107	11.0%	4 328	43.0%	10 071	4%	-	-	-	-
Total By Income Source	82 181	2.9%	897	-	34 180	1.2%	2 732 767	95.9%	2 850 024	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	223	12.0%	(608)	(32.7%)	94	5.1%	2 149	115.7%	1 858	.1%	-	-	-	-
Commercial	16 706	3.8%	(79)	-	6 169	1.4%	414 429	94.8%	437 225	15.3%	-	-	-	-
Households	57 500	2.6%	(2 107)	(1.1%)	23 837	1.1%	2 140 175	96.4%	2 219 405	77.9%	-	-	-	-
Other	7 752	4.0%	3 691	1.9%	4 079	2.1%	176 013	91.9%	191 536	6.7%	-	-	-	-
Total By Customer Group	82 181	2.9%	897	-	34 180	1.2%	2 732 767	95.9%	2 850 024	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 963	100.0%	-	-	-	-	-	-	15 963	96.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	107	107.6%	(0)	-	(8)	(7.5%)	-	-	100	.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	360	64.9%	30	5.4%	-	-	164	29.7%	554	3.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 430	98.9%	30	.2%	(8)	-	164	1.0%	16 617	100.0%

Contact Details

Municipal Manager	Mrs Seboto Thaila Mokobi	
Chief Financial Officer	Mr Willard Selepe	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	656 606	187 355	28.5%	187 355	28.5%	166 995	28.1%	12.2%	
Exchange Revenue									
Service charges - Electricity	189 484	42 151	22.2%	42 151	22.2%	37 932	23.7%	11.1%	
Service charges - Water	50 250	11 652	23.2%	11 652	23.2%	10 635	17.5%	9.6%	
Service charges - Waste Water Management	26 128	6 258	24.0%	6 258	24.0%	6 018	27.2%	4.0%	
Service charges - Waste Management	11 267	3 012	26.7%	3 012	26.7%	2 843	27.4%	6.0%	
Sale of Goods and Rendering of Services	1 400	356	25.4%	356	25.4%	328	22.0%	8.5%	
Agency services	6 000	1 562	26.0%	1 562	26.0%	1 359	27.7%	14.9%	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	15 389	3 119	20.3%	3 119	20.3%	3 431	30.9%	(9.1%)	
Interest earned from Current and Non Current Assets	5 000	975	19.5%	975	19.5%	993	42.3%	(1.9%)	
Dividends	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 223	332	27.2%	332	27.2%	299	26.1%	11.0%	
Licence and permits	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	2 470	388	15.7%	388	15.7%	40	1.9%	879.0%	
Non-Exchange Revenue									
Property rates	115 924	26 900	23.2%	26 900	23.2%	26 096	21.6%	3.1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	43 548	23 909	54.9%	23 909	54.9%	11 978	35.6%	99.6%	
Licences or permits	3 447	605	17.5%	605	17.5%	604	29.2%	.1%	
Transfer and subsidies - Operational	151 036	62 211	41.2%	62 211	41.2%	59 772	41.4%	4.1%	
Interest	17 045	3 575	21.0%	3 575	21.0%	3 764	22.7%	(5.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	3 595	349	9.7%	349	9.7%	902	-	(61.3%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	
Other Gains	13 398	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	627 799	128 747	20.5%	128 747	20.5%	119 465	20.9%	7.8%	
Employee related costs	181 826	42 028	23.1%	42 028	23.1%	38 175	21.5%	10.1%	
Remuneration of councillors	9 715	2 047	21.1%	2 047	21.1%	2 133	23.1%	(4.0%)	
Bulk purchases - electricity	178 230	52 703	29.6%	52 703	29.6%	49 400	29.7%	6.7%	
Inventory consumed	36 309	7 966	21.9%	7 966	21.9%	5 361	18.0%	48.6%	
Debt impairment	24 996	-	-	-	-	-	-	-	
Depreciation and amortisation	44 944	-	-	-	-	-	-	-	
Interest	18 612	-	-	-	-	-	-	-	
Contracted services	84 683	12 273	14.5%	12 273	14.5%	10 966	19.4%	11.9%	
Transfers and subsidies	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	
Operational costs	48 485	11 731	24.2%	11 731	24.2%	13 430	22.9%	(12.7%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	28 807	58 608	-	58 608	-	47 531	-	-	
Transfers and subsidies - capital (monetary allocations)	151 051	56 907	37.7%	56 907	37.7%	17 969	19.2%	216.7%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	179 858	115 516	-	115 516	-	65 500	-	-	
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	179 858	115 516	-	115 516	-	65 500	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	179 858	115 516	-	115 516	-	65 500	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	179 858	115 516	-	115 516	-	65 500	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	152 011	49 629	32.6%	49 629	32.6%	15 512	15.9%	219.9%
National Government	131 349	48 702	37.1%	48 702	37.1%	15 512	19.1%	214.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	131 349	48 702	37.1%	48 702	37.1%	15 512	19.1%	214.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	20 662	927	4.5%	927	4.5%	-	-	(100.0%)
Capital Expenditure Functional	152 011	49 629	32.6%	49 629	32.6%	15 512	15.9%	219.9%
Municipal governance and administration	3 580	102	2.8%	102	2.8%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 280	102	3.1%	102	3.1%	-	-	(100.0%)
Internal audit	300	-	-	-	-	-	-	-
Community and Public Safety	1 561	-	-	-	-	2 179	71.1%	(100.0%)
Community and Social Services	411	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	2 179	98.2%	(100.0%)
Public Safety	1 150	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 950	6 992	24.2%	6 992	24.2%	1 597	15.4%	337.9%
Planning and Development	500	-	-	-	-	-	-	-
Road Transport	28 450	6 992	24.6%	6 992	24.6%	1 597	17.0%	337.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	117 920	42 535	36.1%	42 535	36.1%	11 735	14.6%	262.4%
Energy sources	25 752	6 884	26.7%	6 884	26.7%	1 443	5.6%	377.1%
Water Management	57 338	22 375	39.0%	22 375	39.0%	1 382	12.1%	1 518.7%
Waste Water Management	28 213	12 073	42.8%	12 073	42.8%	6 659	22.1%	81.3%
Waste Management	6 616	1 203	18.2%	1 203	18.2%	2 251	17.2%	(46.6%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		756 180	244 409	32.3%	244 409	32.3%	199 670	32.2%	22.4%
Property rates		104 332	23 314	22.3%	23 314	22.3%	21 609	19.6%	7.9%
Service charges		249 416	69 565	27.9%	69 565	27.9%	61 789	29.4%	12.6%

Other revenue	78 146	34 490	44.1%	34 490	44.1%	10 839	18.4%	218.2%
Transfers and Subsidies - Operational	151 036	62 452	41.3%	62 452	41.3%	60 609	42.0%	3.0%
Transfers and Subsidies - Capital	140 291	52 623	37.5%	52 623	37.5%	44 758	47.9%	17.6%
Interest	32 960	1 966	6.0%	1 966	6.0%	65	2.8%	2 940.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(559 147)	(159 237)	28.5%	(159 237)	28.5%	(157 826)	31.0%	.9%
Suppliers and employees	(559 147)	(159 237)	28.5%	(159 237)	28.5%	(157 826)	31.0%	.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	197 033	85 172	43.2%	85 172	43.2%	41 844	38.0%	103.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(152 011)	(71 293)	46.9%	(71 293)	46.9%	(20 663)	21.2%	245.0%
Capital assets	(152 011)	(71 293)	46.9%	(71 293)	46.9%	(20 663)	21.2%	245.0%
Net Cash from/(used) Investing Activities	(152 011)	(71 293)	46.9%	(71 293)	46.9%	(20 663)	21.2%	245.0%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	45 022	13 879	30.8%	13 879	30.8%	21 181	163.8%	(34.5%)
Cash/cash equivalents at the year begin:	25 270	52 852	209.1%	52 852	209.1%	25 270	122.5%	109.1%
Cash/cash equivalents at the year end:	70 293	66 754	95.0%	66 754	95.0%	46 451	138.4%	43.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 917	7.4%	2 062	3.1%	1 557	2.3%	58 288	87.2%	66 825	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 541	46.1%	703	3.8%	575	3.1%	8 720	47.0%	18 539	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 869	5.8%	3 823	2.8%	4 341	3.2%	119 909	88.2%	135 943	34.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 292	5.8%	1 298	3.3%	1 025	2.6%	34 945	88.3%	39 560	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	996	6.4%	471	3.0%	368	2.4%	13 767	88.2%	15 602	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 359	2.1%	2 312	2.1%	4 512	4.1%	101 291	91.7%	110 474	28.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	469	7.3%	106	1.7%	185	2.9%	5 636	88.1%	6 395	1.6%	-	-	-	-
Total By Income Source	27 444	7.0%	10 774	2.7%	12 562	3.2%	342 559	87.1%	393 339	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 132	8.4%	970	3.8%	1 067	4.2%	21 157	83.5%	25 327	6.4%	-	-	-	-
Commercial	14 364	9.0%	3 757	2.4%	5 001	3.1%	135 803	85.5%	158 925	40.4%	-	-	-	-
Households	10 947	5.2%	6 047	2.9%	6 494	3.1%	185 599	88.8%	209 087	53.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 444	7.0%	10 774	2.7%	12 562	3.2%	342 559	87.1%	393 339	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 676	54.9%	-	-	-	-	12 889	45.1%	28 565	86.7%
Bulk Water	2 120	100.0%	-	-	-	-	-	-	2 120	6.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 276	100.0%	-	-	-	-	-	-	2 276	6.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20 071	60.9%	-	-	-	-	12 889	39.1%	32 961	100.0%

Contact Details

Municipal Manager	Mr Tsatsi George Ramagaga	014 736 8000
Chief Financial Officer	Mr Ramadiga Melvin Marutha	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter			Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	417 212	184 279	44.2%	184 279	44.2%	120 435	32.9%	53.0%
Exchange Revenue								
Service charges - Electricity	61 323	9 971	16.3%	9 971	16.3%	8 248	14.9%	20.9%
Service charges - Water	-	-	-	-	-	(263)	-	(100.0%)
Service charges - Waste Water Management	-	3	-	3	-	5	-	(36.5%)
Service charges - Waste Management	3 250	587	18.1%	587	18.1%	374	14.1%	56.7%
Sale of Goods and Rendering of Services	395	477	120.7%	477	120.7%	111	26.7%	329.1%
Agency services	150	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 201	604	50.3%	604	50.3%	364	24.2%	66.1%
Interest earned from Current and Non Current Assets	11 550	77	.7%	77	.7%	1 931	23.9%	(96.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 593	260	16.3%	260	16.3%	271	29.2%	(3.8%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	5 476	174	3.2%	174	3.2%	354	6.8%	(51.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 525	0	-	0	-	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	76 395	67 249	88.0%	67 249	88.0%	4 181	12.1%	1 508.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 287	129	5.6%	129	5.6%	104	3.7%	23.8%
Licences or permits	-	334	-	334	-	650	-	(48.7%)
Transfer and subsidies - Operational	249 480	103 989	41.7%	103 989	41.7%	103 872	41.4%	.1%
Fuel Levy	1 587	426	26.8%	426	26.8%	233	17.5%	82.9%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	400 488	84 639	21.1%	84 639	21.1%	80 431	18.6%	5.2%
Employee related costs	151 448	36 904	24.4%	36 904	24.4%	34 081	24.2%	8.3%
Remuneration of councillors	22 966	4 722	20.6%	4 722	20.6%	4 550	20.7%	3.8%
Bulk purchases - electricity	67 275	13 003	19.3%	13 003	19.3%	16 647	27.1%	(21.9%)
Inventory consumed	2 651	691	26.1%	691	26.1%	1 294	24.3%	(46.6%)
Debt impairment	17 483	-	-	-	-	-	-	-
Depreciation and amortisation	34 988	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	42 645	12 161	28.5%	12 161	28.5%	9 835	18.1%	23.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	61 031	17 158	28.1%	17 158	28.1%	14 023	21.1%	22.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 724	99 641	-	99 641	-	40 004	-	-
Transfers and subsidies - capital (monetary allocations)	70 241	21 420	30.5%	21 420	30.5%	8 388	12.4%	155.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	86 965	121 061		121 061		48 392		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	86 965	121 061		121 061		48 392		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	86 965	121 061		121 061		48 392		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	86 965	121 061		121 061		48 392		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		86 965	20 590	23.7%	20 590	23.7%	5 354	7.1%	284.6%	
National Government		67 565	15 671	23.2%	15 671	23.2%	4 990	7.6%	214.1%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		67 565	15 671	23.2%	15 671	23.2%	4 990	7.6%	214.1%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		19 400	4 919	25.4%	4 919	25.4%	364	4.0%	1 250.8%	
Capital Expenditure Functional		86 965	20 590	23.7%	20 590	23.7%	5 354	7.1%	284.6%	
Municipal governance and administration		5 700	1 733	30.4%	1 733	30.4%	30	.5%	5 675.0%	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		5 700	1 733	30.4%	1 733	30.4%	30	.5%	5 675.0%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		69 065	17 171	24.9%	17 171	24.9%	4 990	7.6%	244.1%	
Planning and Development		53 348	16 274	30.5%	16 274	30.5%	4 990	9.9%	226.2%	
Road Transport		15 717	897	5.7%	897	5.7%	-	-	(100.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		12 200	1 687	13.8%	1 687	13.8%	334	10.4%	404.8%	
Energy sources		12 200	1 687	13.8%	1 687	13.8%	334	11.2%	404.8%	
Water Management		-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		439 563	56 459	12.8%	56 459	12.8%	139 531	32.5%	
Property rates		29 030	5 613	19.3%	5 613	19.3%	556	1.7%	
Service charges		63 465	8 370	13.2%	8 370	13.2%	7 407	12.8%	

Other revenue	15 796	(93 751)	(593.5%)	(93 751)	(593.5%)	6 784	52.3%	(1 481.9%)
Transfers and Subsidies - Operational	249 480	105 055	42.1%	105 055	42.1%	108 655	43.3%	(3.3%)
Transfers and Subsidies - Capital	70 241	31 063	44.2%	31 063	44.2%	16 000	23.7%	94.1%
Interest	11 550	109	.9%	109	.9%	128	1.6%	(14.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(345 366)	(237 996)	68.9%	(237 996)	68.9%	(148 193)	42.3%	60.6%
Suppliers and employees	(345 366)	(237 996)	68.9%	(237 996)	68.9%	(148 193)	42.3%	60.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94 197	(181 537)	(192.7%)	(181 537)	(192.7%)	(8 662)	(10.9%)	1 995.8%
Cash Flow from Investing Activities								
Receipts	2 000	(198)	(9.9%)	(198)	(9.9%)	(222)	-	(10.8%)
Proceeds on disposal of PPE	2 000	0	-	0	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(198)	-	(198)	-	(222)	-	(10.8%)
Payments	(86 965)	(20 590)	23.7%	(20 590)	23.7%	(5 354)	7.1%	284.6%
Capital assets	(86 965)	(20 590)	23.7%	(20 590)	23.7%	(5 354)	7.1%	284.6%
Net Cash from/(used) Investing Activities	(84 965)	(20 788)	24.5%	(20 788)	24.5%	(5 576)	7.4%	272.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 232	(202 325)	(2 191.6%)	(202 325)	(2 191.6%)	(14 238)	(299.7%)	1 321.0%
Cash/cash equivalents at the year begin:	186 025	103 454	55.6%	103 454	55.6%	186 025	94.2%	(44.4%)
Cash/cash equivalents at the year end:	195 256	(99 747)	(51.1%)	(99 747)	(51.1%)	171 787	84.9%	(158.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8	-	-	-	-	-	21 005	100.0%	21 013	6.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	728	2.1%	1 280	3.6%	481	1.4%	32 706	92.9%	35 194	11.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 496	1.6%	648	.3%	65 206	29.7%	150 019	68.4%	219 369	70.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7	.1%	-	-	-	-	6 554	99.9%	6 560	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	242	2.4%	222	2.2%	200	1.9%	9 590	93.5%	10 253	3.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	409	2.5%	331	2.1%	332	2.1%	14 995	93.3%	16 068	5.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	1.3%	56	1.3%	56	1.3%	4 005	96.0%	4 174	1.3%	-	-	-	-
Total By Income Source	4 946	1.6%	2 537	.8%	66 275	21.2%	238 874	76.4%	312 632	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 116	4.3%	213	.4%	21 639	43.6%	25 675	51.7%	49 643	15.9%	-	-	-	-
Commercial	656	2.6%	699	2.7%	733	2.9%	23 574	91.9%	25 663	8.2%	-	-	-	-
Households	991	1.1%	1 566	1.7%	1 893	2.1%	86 350	95.1%	90 800	29.0%	-	-	-	-
Other	1 183	.8%	58	-	42 009	28.7%	103 275	70.5%	146 526	46.9%	-	-	-	-
Total By Customer Group	4 946	1.6%	2 537	.8%	66 275	21.2%	238 874	76.4%	312 632	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	95	74.5%	-	-	33	25.5%	128	11.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	523	99.3%	4	.7%	-	-	-	-	526	48.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	427	97.1%	9	2.0%	4	1.0%	-	-	440	40.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	949	86.8%	108	9.8%	4	.4%	33	3.0%	1 093	100.0%

Contact Details

Municipal Manager	Mr Ramothwala	015 505 7163
Chief Financial Officer	Ms MulaTwa	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 040 348	401 564	38.6%	401 564	38.6%	390 993	38.3%	2.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	49 944	9 396	18.8%	9 396	18.8%	13 289	14.9%	(29.3%)
Service charges - Waste Water Management	288	796	276.5%	796	276.5%	117	-	579.1%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	48	95	197.8%	95	197.8%	1 260	280.7%	(92.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 000	12 547	83.6%	12 547	83.6%	12 676	50.7%	(1.0%)
Interest earned from Current and Non Current Assets	63 922	19 049	29.8%	19 049	29.8%	21 478	33.9%	(11.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	911 146	359 681	39.5%	359 681	39.5%	342 172	40.6%	5.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 208 191	209 070	17.3%	209 070	17.3%	216 045	18.5%	(3.2%)
Employee related costs	495 324	88 171	17.8%	88 171	17.8%	83 159	17.7%	6.0%
Remuneration of councillors	20 516	4 006	19.5%	4 006	19.5%	3 918	19.1%	2.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	105 631	4 603	4.4%	4 603	4.4%	20 362	19.9%	(77.4%)
Debt impairment	32 616	-	-	-	-	-	-	-
Depreciation and amortisation	126 850	22 365	17.6%	22 365	17.6%	20 980	19.1%	6.6%
Interest	470	50	10.7%	50	10.7%	-	-	(100.0%)
Contracted services	181 789	49 917	27.5%	49 917	27.5%	44 166	29.0%	13.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	185 350	39 924	21.5%	39 924	21.5%	43 449	22.8%	(8.1%)
Losses on disposal of Assets	10 344	33	.3%	33	.3%	10	.1%	232.8%
Other Losses	49 301	-	-	-	-	-	-	-
Surplus/(Deficit)	(167 843)	192 494	-	192 494	-	174 948	-	-
Transfers and subsidies - capital (monetary allocations)	383 456	132 255	34.5%	132 255	34.5%	76 337	21.7%	73.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	215 613	324 750		324 750		251 285		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	215 613	324 750		324 750		251 285		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	215 613	324 750		324 750		251 285		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	215 613	324 750		324 750		251 285		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		393 366	117 403	29.8%	117 403	29.8%	74 709	19.9%	57.1%
National Government		335 316	111 626	33.3%	111 626	33.3%	64 742	21.3%	72.4%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		335 316	111 626	33.3%	111 626	33.3%	64 742	21.3%	72.4%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		58 050	5 777	10.0%	5 777	10.0%	9 967	13.8%	(42.0%)
Capital Expenditure Functional		393 366	117 403	29.8%	117 403	29.8%	74 709	19.9%	57.1%
Municipal governance and administration		12 650	109	.9%	109	.9%	2 143	19.1%	(94.9%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		12 650	109	.9%	109	.9%	2 143	19.1%	(94.9%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		380 716	117 295	30.8%	117 295	30.8%	72 566	19.9%	61.6%
Energy sources		-	-	-	-	-	-	-	-
Water Management		375 716	117 295	31.2%	117 295	31.2%	72 566	19.9%	61.6%
Waste Water Management		5 000	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 517 516	554 205	36.5%	554 205	36.5%	519 794	36.5%	
Property rates		-	-	-	-	-	-	-	
Service charges		49 944	5 017	10.0%	5 017	10.0%	3 913	6.7%	

Other revenue	109 048	25 457	23.3%	25 457	23.3%	31 265	28.6%	(18.6%)
Transfers and Subsidies - Operational	911 146	358 663	39.4%	358 663	39.4%	341 014	40.5%	5.2%
Transfers and Subsidies - Capital	383 456	146 019	38.1%	146 019	38.1%	122 125	34.8%	19.6%
Interest	63 922	19 049	29.8%	19 049	29.8%	21 478	33.9%	(11.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 175 843)	(250 546)	21.3%	(250 546)	21.3%	(240 337)	24.9%	4.2%
Suppliers and employees	(1 175 843)	(250 546)	21.3%	(250 546)	21.3%	(240 337)	24.9%	4.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	341 673	303 659	88.9%	303 659	88.9%	279 457	60.7%	8.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(393 366)	(128 030)	32.5%	(128 030)	32.5%	(107 885)	28.7%	18.7%
Capital assets	(393 366)	(128 030)	32.5%	(128 030)	32.5%	(107 885)	28.7%	18.7%
Net Cash from/(used) Investing Activities	(393 366)	(128 030)	32.5%	(128 030)	32.5%	(107 885)	28.7%	18.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(150)	-	-	-	-	-	-	-
Repayment of borrowing	(150)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(150)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(51 843)	175 629	(338.8%)	175 629	(338.8%)	171 572	204.5%	2.4%
Cash/cash equivalents at the year begin:	447 974	661 150	147.6%	661 150	147.6%	580 733	109.9%	13.8%
Cash/cash equivalents at the year end:	396 131	836 779	211.2%	836 779	211.2%	752 306	122.8%	11.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	930	.1%	19 081	1.9%	8 872	.9%	971 606	97.1%	1 000 488	99.5%	-	-	(2 599 481)	(259.8%)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 617	100.0%	4 617	5%	-	-	-	-
Total By Income Source	930	.1%	19 081	1.9%	8 872	.9%	976 222	97.1%	1 005 105	100.0%	-	-	(2 599 481)	(258.6%)
Debtors Age Analysis By Customer Group														
Organs of State	16	.1%	326	1.9%	152	.9%	16 614	97.1%	17 108	1.7%	-	-	(44 451)	(259.8%)
Commercial	44	.1%	897	1.9%	417	.9%	45 665	97.1%	47 023	4.7%	-	-	(122 176)	(259.8%)
Households	870	.1%	17 857	1.9%	8 303	.9%	909 326	97.1%	936 357	93.2%	-	-	(2 432 855)	(259.8%)
Other	-	-	-	-	-	-	4 617	100.0%	4 617	5%	-	-	-	-
Total By Customer Group	930	.1%	19 081	1.9%	8 872	.9%	976 222	97.1%	1 005 105	100.0%	-	-	(2 599 481)	(258.6%)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 360	95.2%	635	4.5%	-	-	34	.2%	14 030	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 360	95.2%	635	4.5%	-	-	34	.2%	14 030	100.0%

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 294 1076
Chief Financial Officer	Mr Tebogo Malaka	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	655 349	236 793	36.1%	236 793	36.1%	211 397	34.1%	12.0%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 318	1 600	30.1%	1 600	30.1%	1 327	22.3%	20.6%
Sale of Goods and Rendering of Services	47 427	629	1.3%	629	1.3%	447	2.5%	40.6%
Agency services	5 396	1 358	25.2%	1 358	25.2%	454	8.8%	199.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 101	676	32.2%	676	32.2%	521	55.4%	29.7%
Interest earned from Current and Non Current Assets	12 870	1 061	8.2%	1 061	8.2%	4 174	24.6%	(74.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	420	88	20.9%	88	20.9%	128	32.1%	(31.4%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	3 446	-	(100.0%)
Non-Exchange Revenue								
Property rates	39 066	10 416	26.7%	10 416	26.7%	9 625	25.9%	8.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 350	221	16.4%	221	16.4%	182	28.7%	21.6%
Licences or permits	6 501	1 710	26.3%	1 710	26.3%	655	8.0%	161.3%
Transfer and subsidies - Operational	519 025	214 548	41.3%	214 548	41.3%	186 279	36.0%	15.2%
Interest	15 874	4 484	28.2%	4 484	28.2%	4 159	50.3%	7.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	545 600	154 901	28.4%	154 901	28.4%	139 321	28.0%	11.2%
Employee related costs	173 224	40 585	23.4%	40 585	23.4%	35 844	22.6%	13.2%
Remuneration of councillors	32 742	7 531	23.0%	7 531	23.0%	7 053	22.1%	6.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	12 196	2 761	22.6%	2 761	22.6%	3 433	23.6%	(19.6%)
Debt impairment	14 042	-	-	-	-	-	-	-
Depreciation and amortisation	80 093	16 538	20.6%	16 538	20.6%	18 689	29.9%	(11.5%)
Interest	-	-	-	-	-	-	-	-
Contracted services	145 894	55 793	38.2%	55 793	38.2%	48 035	35.4%	16.2%
Transfers and subsidies	13 292	5 147	38.7%	5 147	38.7%	3 982	28.9%	29.3%
Irrecoverable debts written off	-	883	-	883	-	-	-	(100.0%)
Operational costs	74 120	25 663	34.6%	25 663	34.6%	22 286	29.6%	15.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	109 748	81 892	-	81 892	-	72 076	-	-
Transfers and subsidies - capital (monetary allocations)	111 521	15 016	13.5%	15 016	13.5%	33 176	28.7%	(54.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	221 269	96 908		96 908		105 252		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	221 269	96 908		96 908		105 252		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	221 269	96 908		96 908		105 252		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	221 269	96 908		96 908		105 252		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		223 619	66 257	29.6%	66 257	29.6%	96 427	46.8%	(31.3%)
National Government		108 519	12 599	11.6%	12 599	11.6%	74 233	75.5%	(83.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		108 519	12 599	11.6%	12 599	11.6%	74 233	75.5%	(83.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		115 100	53 658	46.6%	53 658	46.6%	22 194	20.6%	141.8%
Capital Expenditure Functional		223 119	66 257	29.7%	66 257	29.7%	96 427	46.8%	(31.3%)
Municipal governance and administration		25 500	8 806	34.5%	8 806	34.5%	5 980	18.6%	47.3%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		25 500	8 806	34.5%	8 806	34.5%	5 980	18.6%	47.3%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		36 117	6 183	17.1%	6 183	17.1%	16 441	69.3%	(62.4%)
Community and Social Services		13 000	4 210	32.4%	4 210	32.4%	4 120	52.6%	2.2%
Sport And Recreation		22 317	1 973	8.8%	1 973	8.8%	12 321	77.4%	(84.0%)
Public Safety		800	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		150 889	50 895	33.7%	50 895	33.7%	63 765	50.8%	(20.2%)
Planning and Development		6 200	3 290	53.1%	3 290	53.1%	-	-	(100.0%)
Road Transport		144 689	47 605	32.9%	47 605	32.9%	63 765	51.9%	(25.3%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		10 613	373	3.5%	373	3.5%	10 241	41.8%	(96.4%)
Energy sources		9 613	373	3.9%	373	3.9%	10 241	51.9%	(96.4%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		1 000	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		749 856	280 203	37.4%	280 203	37.4%	312 908	41.3%	(10.5%)
Property rates		14 180	3 228	22.8%	3 228	22.8%	3 092	13.7%	4.4%
Service charges		1 862	629	33.8%	629	33.8%	687	20.5%	(8.5%)

Other revenue	90 399	1 675	1.9%	1 675	1.9%	4 304	5.2%	(61.1%)
Transfers and Subsidies - Operational	519 025	233 670	45.0%	233 670	45.0%	240 289	46.4%	(2.8%)
Transfers and Subsidies - Capital	111 521	41 000	36.8%	41 000	36.8%	62 892	54.4%	(34.8%)
Interest	12 870	-	-	-	-	1 643	9.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(440 074)	(102 110)	23.2%	(102 110)	23.2%	(85 951)	20.7%	18.8%
Suppliers and employees	(440 074)	(102 110)	23.2%	(102 110)	23.2%	(85 951)	20.7%	18.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	309 782	178 093	57.5%	178 093	57.5%	226 956	66.2%	(21.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(223 119)	(82 714)	37.1%	(82 714)	37.1%	(97 413)	47.3%	(15.1%)
Capital assets	(223 119)	(82 714)	37.1%	(82 714)	37.1%	(97 413)	47.3%	(15.1%)
Net Cash from/(used) Investing Activities	(223 119)	(82 714)	37.1%	(82 714)	37.1%	(97 413)	47.3%	(15.1%)
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	86 663	95 379	110.1%	95 379	110.1%	129 543	94.7%	(26.4%)
Cash/cash equivalents at the year begin:	96 354	148 455	154.1%	148 455	154.1%	210 196	103.2%	(29.4%)
Cash/cash equivalents at the year end:	183 017	243 739	133.2%	243 739	133.2%	339 739	99.7%	(28.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 344	2.1%	2 954	1.9%	2 907	1.8%	149 475	94.2%	158 680	67.5%	(78 895)	(49.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	533	2.4%	473	2.1%	517	2.3%	20 737	93.2%	22 259	9.5%	(10 404)	(46.7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 707	3.2%	1 679	3.1%	1 651	3.1%	48 349	90.6%	53 386	22.7%	(121 755)	(228.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	3.6%	11	1.7%	10	1.5%	593	93.1%	637	3%	(9 149)	(1 435.9%)	-	-
Total By Income Source	5 607	2.4%	5 117	2.2%	5 084	2.2%	219 154	93.3%	234 962	100.0%	(220 204)	(93.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 336	1.8%	2 299	1.8%	2 347	1.8%	121 609	94.6%	128 592	54.7%	(4 807)	(3.7%)	-	-
Commercial	852	4.7%	511	2.8%	493	2.7%	16 417	89.8%	18 272	7.8%	(20 335)	(111.3%)	-	-
Households	2 419	2.7%	2 307	2.6%	2 244	2.5%	81 128	92.1%	88 098	37.5%	(195 062)	(221.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 607	2.4%	5 117	2.2%	5 084	2.2%	219 154	93.3%	234 962	100.0%	(220 204)	(93.7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 252	54.6%	6	.3%	946	41.3%	89	3.9%	2 293	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 252	54.6%	6	.3%	946	41.3%	89	3.9%	2 293	100.0%

Contact Details

Municipal Manager	Mr Risenga Richard Shilenge	015 851 0110
Chief Financial Officer	Ms Nyeleti Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	770 483	237 574	30.8%	237 574	30.8%	226 136	30.0%	5.1%
Exchange Revenue								
Service charges - Electricity	164 683	41 181	25.0%	41 181	25.0%	35 179	26.3%	17.1%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	21 866	3 294	15.1%	3 294	15.1%	3 307	26.5%	(4%)
Sale of Goods and Rendering of Services	1 897	423	22.3%	423	22.3%	371	18.3%	14.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 829	1 047	37.0%	1 047	37.0%	900	9.1%	16.3%
Interest earned from Current and Non Current Assets	6 656	2 962	44.5%	2 962	44.5%	2 139	22.7%	38.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 467	237	16.1%	237	16.1%	159	5.6%	48.6%
Licence and permits	6 916	1 906	27.6%	1 906	27.6%	1 737	23.8%	9.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	752	0	-	0	-	6	.6%	(98.5%)
Non-Exchange Revenue								
Property rates	63 085	16 252	25.8%	16 252	25.8%	14 320	21.3%	13.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	104 744	7 939	7.6%	7 939	7.6%	4 358	3.8%	82.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	381 926	158 072	41.4%	158 072	41.4%	159 552	41.6%	(.9%)
Interest	13 664	4 261	31.2%	4 261	31.2%	3 524	35.4%	20.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	11	-	(100.0%)
Other Gains	(2)	-	-	-	-	574	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	753 260	156 803	20.8%	156 803	20.8%	164 789	22.4%	(4.8%)
Employee related costs	209 467	52 779	25.2%	52 779	25.2%	45 545	21.3%	15.9%
Remuneration of councillors	30 966	6 846	22.1%	6 846	22.1%	6 341	22.5%	8.0%
Bulk purchases - electricity	150 170	29 039	19.3%	29 039	19.3%	40 887	33.8%	(29.0%)
Inventory consumed	25 092	4 853	19.3%	4 853	19.3%	13 113	34.6%	(63.0%)
Debt impairment	88 634	-	-	-	-	-	-	-
Depreciation and amortisation	64 315	14 811	23.0%	14 811	23.0%	16 205	27.1%	(8.6%)
Interest	5 962	173	2.9%	173	2.9%	150	37.0%	15.4%
Contracted services	92 371	27 463	29.7%	27 463	29.7%	21 569	30.8%	27.3%
Transfers and subsidies	13 645	2 139	15.7%	2 139	15.7%	1 642	17.5%	30.3%
Irrecoverable debts written off	681	384	56.4%	384	56.4%	651	8.0%	(41.0%)
Operational costs	71 913	18 315	25.5%	18 315	25.5%	18 686	30.5%	(2.0%)
Losses on disposal of Assets	44	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 223	80 771	-	80 771	-	61 347	-	-
Transfers and subsidies - capital (monetary allocations)	92 090	31 925	34.7%	31 925	34.7%	47 213	49.1%	(32.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 313	112 696		112 696		108 560		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	109 313	112 696		112 696		108 560		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 313	112 696		112 696		108 560		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 313	112 696		112 696		108 560		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		98 829	27 784	28.1%	27 784	28.1%	38 125	34.5%	(27.1%)
National Government		92 090	27 111	29.4%	27 111	29.4%	36 875	38.5%	(26.5%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		92 090	27 111	29.4%	27 111	29.4%	36 875	38.3%	(26.5%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		6 739	673	10.0%	673	10.0%	1 250	8.8%	(46.2%)
Capital Expenditure Functional		98 829	32 487	32.9%	32 487	32.9%	38 125	34.5%	(14.8%)
Municipal governance and administration		1 304	5 351	410.2%	5 351	410.2%	577	8.1%	826.8%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		1 304	5 351	410.2%	5 351	410.2%	577	8.1%	826.8%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		870	-	-	-	-	502	4.5%	(100.0%)
Community and Social Services		696	-	-	-	-	-	-	-
Sport And Recreation		174	-	-	-	-	502	4.9%	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		66 071	21 037	31.8%	21 037	31.8%	31 336	45.4%	(32.9%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		66 071	21 037	31.8%	21 037	31.8%	31 336	45.4%	(32.9%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		30 585	6 100	19.9%	6 100	19.9%	5 710	24.5%	6.8%
Energy sources		29 932	6 100	20.4%	6 100	20.4%	5 710	25.7%	6.8%
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		652	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		725 781	288 834	39.8%	288 834	39.8%	277 944	38.4%	
Property rates		50 923	10 944	21.5%	10 944	21.5%	9 127	13.3%	
Service charges		174 139	44 779	25.7%	44 779	25.7%	31 150	21.6%	

Other revenue	17 646	9 220	52.3%	9 220	52.3%	18 020	63.9%	(48.8%)
Transfers and Subsidies - Operational	381 926	160 224	42.0%	160 224	42.0%	160 855	42.0%	(4%)
Transfers and Subsidies - Capital	92 090	60 704	65.9%	60 704	65.9%	57 514	62.6%	5.5%
Interest	9 058	2 962	32.7%	2 962	32.7%	1 277	15.6%	132.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(599 902)	(158 485)	26.4%	(158 485)	26.4%	(178 479)	33.6%	(11.2%)
Suppliers and employees	(580 294)	(158 485)	27.3%	(158 485)	27.3%	(178 476)	34.3%	(11.2%)
Finance charges	(5 962)	-	-	-	-	-	-	-
Transfers and grants	(13 645)	-	-	-	-	(3)	-	(100.0%)
Net Cash from/(used) Operating Activities	125 879	130 349	103.6%	130 349	103.6%	99 465	51.4%	31.1%
Cash Flow from Investing Activities								
Receipts	42 166	1 607	3.8%	1 607	3.8%	-	-	(100.0%)
Proceeds on disposal of PPE	43 526	1 607	3.7%	1 607	3.7%	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 360)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(89 065)	(29 538)	33.2%	(29 538)	33.2%	(39 177)	39.3%	(24.6%)
Capital assets	(89 065)	(29 538)	33.2%	(29 538)	33.2%	(39 177)	39.3%	(24.6%)
Net Cash from/(used) Investing Activities	(46 899)	(27 932)	59.6%	(27 932)	59.6%	(39 177)	39.1%	(28.7%)
Cash Flow from Financing Activities								
Receipts	146	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	146	-	-	-	-	-	-	-
Payments	(9 126)	(316)	3.5%	(316)	3.5%	(1 691)	17.8%	(81.3%)
Repayment of borrowing	(9 126)	(316)	3.5%	(316)	3.5%	(1 691)	17.8%	(81.3%)
Net Cash from/(used) Financing Activities	(8 979)	(316)	3.5%	(316)	3.5%	(1 691)	17.8%	(81.3%)
Net Increase/(Decrease) in cash held	70 001	102 102	145.9%	102 102	145.9%	58 598	69.7%	74.2%
Cash/cash equivalents at the year begin:	20 857	67 490	323.6%	67 490	323.6%	23 282	252.8%	189.9%
Cash/cash equivalents at the year end:	90 859	167 009	183.8%	167 009	183.8%	81 272	87.1%	105.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 054	62.1%	2 073	9.2%	324	1.4%	6 189	27.3%	22 640	8.4%	(192)	(8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 243	5.0%	3 040	2.9%	2 620	2.5%	93 347	89.5%	104 250	38.9%	(67)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1	15.6%	1	15.6%	1	15.6%	4	53.3%	8	-	(10)	(124.7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	53.8%	-	-	-	-	89	46.2%	192	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 801	1.9%	1 759	1.9%	1 715	1.8%	87 580	94.3%	92 855	34.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 911	4.0%	984	2.0%	859	1.8%	44 339	92.2%	48 093	17.9%	(118)	(2%)	-	-
Total By Income Source	23 114	8.6%	7 858	2.9%	5 520	2.1%	231 554	86.4%	268 046	100.0%	(387)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 451	5.5%	1 979	3.2%	1 604	2.6%	55 344	88.7%	62 378	23.3%	(85)	(.1%)	-	-
Commercial	12 777	31.5%	1 947	4.8%	960	2.4%	24 838	61.3%	40 521	15.1%	(1)	-	-	-
Households	6 887	4.2%	3 933	2.4%	2 956	1.8%	151 371	91.7%	165 146	61.6%	(301)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 114	8.6%	7 858	2.9%	5 520	2.1%	231 554	86.4%	268 046	100.0%	(387)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 263	100.0%	-	-	-	-	-	-	2 263	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 263	100.0%	-	-	-	-	-	-	2 263	100.0%

Contact Details

Municipal Manager	Ms Namudi Reginah Makgata	013 262 3056
Chief Financial Officer	Mr Kgagoelo Hutamo	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	414 464	129 157	31.2%	129 157	31.2%	112 352	28.3%	15.0%
Exchange Revenue								
Service charges - Electricity	104 222	22 848	21.9%	22 848	21.9%	13 548	15.4%	68.6%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 594	1 616	24.5%	1 616	24.5%	1 054	16.7%	53.4%
Sale of Goods and Rendering of Services	333	77	23.0%	77	23.0%	36	10.7%	113.9%
Agency services	6 379	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 504	450	29.9%	450	29.9%	145	2.8%	210.3%
Interest earned from Current and Non Current Assets	28 606	5 343	18.7%	5 343	18.7%	1 924	8.0%	177.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	19	18.8%	19	18.8%	5	5.6%	250.5%
Licence and permits	11	107	967.3%	107	967.3%	0	3.2%	31 652.5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	497	49	9.9%	49	9.9%	6	1.3%	685.3%
Non-Exchange Revenue								
Property rates	49 415	12 124	24.5%	12 124	24.5%	8 599	17.4%	41.0%
Surcharges and Taxes	-	251	-	251	-	-	-	(100.0%)
Fines, penalties and forfeits	131	70	53.1%	70	53.1%	17	13.9%	300.2%
Licences or permits	84	5	5.7%	5	5.7%	-	-	(100.0%)
Transfer and subsidies - Operational	206 079	84 341	40.9%	84 341	40.9%	84 608	41.0%	(.3%)
Fuel Levy	10 510	1 859	17.7%	1 859	17.7%	2 409	22.9%	(22.9%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	456 261	100 607	22.1%	100 607	22.1%	35 616	8.4%	182.5%
Employee related costs	124 461	32 236	25.9%	32 236	25.9%	9 505	8.0%	239.1%
Remuneration of councillors	15 929	3 366	21.1%	3 366	21.1%	1 183	7.4%	184.6%
Bulk purchases - electricity	60 555	16 710	27.6%	16 710	27.6%	7 128	13.6%	134.4%
Inventory consumed	3 591	557	15.5%	557	15.5%	233	6.8%	139.0%
Debt impairment	17 639	-	-	-	-	-	-	-
Depreciation and amortisation	67 700	16 160	23.9%	16 160	23.9%	5 047	7.7%	220.2%
Interest	2 940	261	8.9%	261	8.9%	180	6.1%	45.0%
Contracted services	87 289	18 782	21.5%	18 782	21.5%	6 380	7.9%	194.4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	76 156	12 536	16.5%	12 536	16.5%	5 959	8.6%	110.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 798)	28 550	-	28 550	-	76 736	-	-
Transfers and subsidies - capital (monetary allocations)	47 211	17 082	36.2%	17 082	36.2%	9 649	19.5%	77.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 413	45 632		45 632		86 386		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	5 413	45 632		45 632		86 386		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 413	45 632		45 632		86 386		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 413	45 632		45 632		86 386		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		149 432	21 553	14.4%	21 553	14.4%	10 655	11.8%	102.3%
National Government		45 182	10 571	23.4%	10 571	23.4%	7 853	16.5%	34.6%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		45 182	10 571	23.4%	10 571	23.4%	7 853	16.5%	34.6%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		104 250	10 983	10.5%	10 983	10.5%	2 803	6.6%	291.8%
Capital Expenditure Functional		149 432	21 553	14.4%	21 553	14.4%	10 655	11.8%	102.3%
Municipal governance and administration		9 680	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		9 680	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		860	-	-	-	-	-	-	-
Community and Social Services		860	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		105 707	21 553	20.4%	21 553	20.4%	9 128	16.1%	136.1%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		105 707	21 553	20.4%	21 553	20.4%	9 128	16.1%	136.1%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		33 185	-	-	-	-	1 527	8.3%	(100.0%)
Energy sources		23 685	-	-	-	-	1 527	9.5%	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		9 500	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		438 036	171 335	39.1%	171 335	39.1%	135 824	32.0%	26.1%
Property rates		43 000	9 542	22.2%	9 542	22.2%	4 012	9.8%	137.9%
Service charges		99 137	27 827	28.1%	27 827	28.1%	14 437	16.0%	92.8%

Other revenue	14 003	14 546	103.9%	14 546	103.9%	6 459	50.0%	125.2%
Transfers and Subsidies - Operational	208 118	87 344	42.0%	87 344	42.0%	84 121	40.4%	3.8%
Transfers and Subsidies - Capital	45 172	32 075	71.0%	32 075	71.0%	26 796	56.4%	19.7%
Interest	28 606	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(371 277)	(104 075)	28.0%	(104 075)	28.0%	(56 244)	16.7%	85.0%
Suppliers and employees	(368 337)	(104 075)	28.3%	(104 075)	28.3%	(56 244)	16.8%	85.0%
Finance charges	(2 940)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 759	67 260	100.7%	67 260	100.7%	79 581	91.4%	(15.5%)
Cash Flow from Investing Activities								
Receipts	-	44	-	44	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	44	-	44	-	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(149 432)	(28 423)	19.0%	(28 423)	19.0%	(12 093)	13.4%	135.0%
Capital assets	(149 432)	(28 423)	19.0%	(28 423)	19.0%	(12 093)	13.4%	135.0%
Net Cash from/(used) Investing Activities	(149 432)	(28 379)	19.0%	(28 379)	19.0%	(12 093)	13.4%	134.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(82 673)	38 881	(47.0%)	38 881	(47.0%)	67 488	(2 352.2%)	(42.4%)
Cash/cash equivalents at the year begin:	304 545	326 858	107.3%	326 858	107.3%	301 372	126.9%	8.5%
Cash/cash equivalents at the year end:	221 873	349 497	157.5%	349 497	157.5%	368 859	157.3%	(5.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	13	100.0%	13	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 707	32.3%	739	3.1%	517	2.2%	14 927	62.5%	23 890	10.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 801	3.0%	2 048	1.6%	1 856	1.4%	120 605	94.0%	128 310	55.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3	100.0%	3	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	544	3.6%	259	1.7%	230	1.5%	14 065	93.2%	15 098	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 300	2.1%	1 191	1.9%	1 175	1.9%	59 304	94.2%	62 970	27.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	6.2%	14	2.7%	27	5.2%	437	85.9%	509	2%	-	-	-	-
Total By Income Source	13 383	5.8%	4 251	1.8%	3 805	1.6%	209 354	90.7%	230 793	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	343	1.2%	300	1.1%	261	9%	27 433	96.8%	28 337	12.3%	-	-	-	-
Commercial	10 052	7.5%	2 488	1.9%	2 313	1.7%	119 634	89.0%	134 487	58.3%	-	-	-	-
Households	2 988	4.4%	1 463	2.2%	1 231	1.8%	62 286	91.6%	67 968	29.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 383	5.8%	4 251	1.8%	3 805	1.6%	209 354	90.7%	230 793	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mogobadi Erick Moropa	013 261 8403
Chief Financial Officer	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	601 771	222 193	36.9%	222 193	36.9%	219 469	38.0%	1.2%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	3	-	3	-	-	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 045	3 655	28.0%	3 655	28.0%	3 056	33.3%	19.6%
Sale of Goods and Rendering of Services	1 832	547	29.8%	547	29.8%	210	9.6%	160.0%
Agency services	5 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 588	3 684	232.0%	3 684	232.0%	5 047	331.5%	(27.0%)
Interest earned from Current and Non Current Assets	23 236	4 358	18.8%	4 358	18.8%	5 297	19.5%	(17.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	183	50.7%	183	50.7%	54	7.6%	238.5%
Licence and permits	9 157	2 000	21.8%	2 000	21.8%	(2 156)	(25.5%)	(192.8%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	5 086	547	10.8%	547	10.8%	2 986	114.8%	(81.7%)
Non-Exchange Revenue								
Property rates	89 712	23 161	25.8%	23 161	25.8%	22 360	26.5%	3.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	710	46	6.4%	46	6.4%	15	4.2%	207.6%
Licences or permits	250	39	15.4%	39	15.4%	10	8.6%	272.6%
Transfer and subsidies - Operational	426 568	167 878	39.3%	167 878	39.3%	169 728	41.3%	(1.1%)
Interest	24 836	16 094	64.8%	16 094	64.8%	12 862	54.0%	25.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	749 897	116 361	15.5%	116 361	15.5%	78 495	11.0%	48.2%
Employee related costs	225 949	49 706	22.0%	49 706	22.0%	44 833	22.0%	10.9%
Remuneration of councillors	27 719	6 772	24.4%	6 772	24.4%	6 347	24.6%	6.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	11 955	120	1.0%	120	1.0%	1 209	8.4%	(90.1%)
Debt impairment	125 000	-	-	-	-	-	-	-
Depreciation and amortisation	108 576	25 961	23.9%	25 961	23.9%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	145 162	17 333	11.9%	17 333	11.9%	10 500	7.5%	65.1%
Transfers and subsidies	1 800	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	103 735	16 469	15.9%	16 469	15.9%	15 605	16.0%	5.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(148 126)	105 832	-	105 832	-	140 974	-	-
Transfers and subsidies - capital (monetary allocations)	71 306	29 509	41.4%	29 509	41.4%	13 586	15.9%	117.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(76 820)	135 341		135 341		154 561		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(76 820)	135 341		135 341		154 561		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(76 820)	135 341		135 341		154 561		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(76 820)	135 341		135 341		154 561		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		136 281	33 051	24.3%	33 051	24.3%	13 351	7.4%	147.5%
National Government		62 005	21 137	34.1%	21 137	34.1%	11 814	13.8%	78.9%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		62 005	21 137	34.1%	21 137	34.1%	11 814	13.8%	78.9%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		74 275	11 914	16.0%	11 914	16.0%	1 537	1.6%	675.0%
Capital Expenditure Functional		136 281	33 051	24.3%	33 051	24.3%	13 351	7.4%	147.5%
Municipal governance and administration		14 052	-	-	-	-	1 253	5.5%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		14 052	-	-	-	-	1 253	5.6%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		25 217	1 290	5.1%	1 290	5.1%	-	-	(100.0%)
Community and Social Services		3 478	-	-	-	-	-	-	-
Sport And Recreation		21 304	1 290	6.1%	1 290	6.1%	-	-	(100.0%)
Public Safety		435	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		89 620	27 172	30.3%	27 172	30.3%	12 098	13.6%	124.6%
Planning and Development		7 304	3 418	46.8%	3 418	46.8%	-	-	(100.0%)
Road Transport		82 315	23 755	28.9%	23 755	28.9%	12 098	14.7%	96.4%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		7 391	4 588	62.1%	4 588	62.1%	-	-	(100.0%)
Energy sources		6 522	4 588	70.4%	4 588	70.4%	-	-	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		870	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		595 275	211 798	35.6%	211 798	35.6%	236 721	40.3%	
Property rates		44 856	7 775	17.3%	7 775	17.3%	15 418	35.8%	
Service charges		6 522	2 934	45.0%	2 934	45.0%	2 264	58.0%	

Other revenue	22 396	4 832	21.6%	4 832	21.6%	7 152	42.4%	(32.4%)
Transfers and Subsidies - Operational	426 958	173 140	40.6%	173 140	40.6%	175 283	42.7%	(1.2%)
Transfers and Subsidies - Capital	71 306	23 117	32.4%	23 117	32.4%	36 605	42.7%	(36.8%)
Interest	23 236	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(536 533)	(135 338)	25.2%	(135 338)	25.2%	(83 097)	16.1%	62.9%
Suppliers and employees	(534 733)	(135 338)	25.3%	(135 338)	25.3%	(83 097)	16.2%	62.9%
Finance charges	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Transfers and grants	(1 800)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 741	76 460	130.2%	76 460	130.2%	153 625	213.7%	(50.2%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(156 723)	33 051	(21.1%)	33 051	(21.1%)	-	-	(100.0%)
Capital assets	(156 723)	33 051	(21.1%)	33 051	(21.1%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(156 723)	33 051	(21.1%)	33 051	(21.1%)	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(97 981)	109 511	(111.8%)	109 511	(111.8%)	153 625	(102.0%)	(28.7%)
Cash/cash equivalents at the year begin:	392 034	270 118	68.9%	270 118	68.9%	-	-	(100.0%)
Cash/cash equivalents at the year end:	294 053	379 629	129.1%	379 629	129.1%	153 625	91.9%	147.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 915	2.6%	(10)	-	967	1.3%	71 302	96.1%	74 174	8.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 497	6.1%	(99)	-	6 009	2.9%	186 151	91.0%	204 558	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	810	3.5%	(15)	(.1%)	391	1.7%	21 688	94.8%	22 874	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 018	5.0%	(66)	(.2%)	991	2.4%	37 513	92.7%	40 457	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	59.4%	-	-	23	30.5%	8	10.2%	77	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 806	2.7%	(0)	-	7 286	1.3%	520 789	95.9%	542 881	61.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44	3.9%	(1)	(.1%)	22	1.9%	1 049	94.2%	1 114	.1%	-	-	-	-
Total By Income Source	32 136	3.6%	(190)	-	15 689	1.8%	838 500	94.6%	886 135	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 693	4.7%	(33)	-	4 228	2.3%	171 067	93.0%	183 956	20.8%	-	-	-	-
Commercial	4 205	4.9%	(60)	(.1%)	1 827	2.1%	79 431	93.0%	85 403	9.6%	-	-	-	-
Households	17 334	2.9%	(97)	-	8 705	1.5%	567 539	95.6%	593 480	67.0%	-	-	-	-
Other	1 905	8.2%	-	-	929	4.0%	20 462	87.8%	23 296	2.6%	-	-	-	-
Total By Customer Group	32 136	3.6%	(190)	-	15 689	1.8%	838 500	94.6%	886 135	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 537	100.0%	-	-	-	-	(0)	-	1 537	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 537	100.0%	-	-	-	-	(0)	-	1 537	100.0%

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Chief Financial Officer	Mr Fediun Nkuna	015 811 5564

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	526 525	198 602	37.7%	198 602	37.7%	199 778	38.2%	(.6%)
Exchange Revenue								
Service charges - Electricity	34 975	6 692	19.1%	6 692	19.1%	4 656	16.6%	43.7%
Service charges - Water	-	2	-	2	-	4	-	(61.9%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 629	1 724	26.0%	1 724	26.0%	1 593	25.1%	8.3%
Sale of Goods and Rendering of Services	2 697	557	20.7%	557	20.7%	163	7.7%	242.3%
Agency services	3 685	729	19.8%	729	19.8%	584	16.5%	24.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 104	1 336	32.6%	1 336	32.6%	726	18.4%	84.1%
Interest earned from Current and Non Current Assets	7 099	1 588	22.4%	1 588	22.4%	2 175	44.5%	(27.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	273	64	23.6%	64	23.6%	33	12.7%	94.3%
Licence and permits	24 643	5 974	24.2%	5 974	24.2%	5 628	23.8%	6.1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 751	1	.1%	1	.1%	4	1.2%	(76.2%)
Non-Exchange Revenue								
Property rates	25 448	5 739	22.6%	5 739	22.6%	12 747	59.2%	(55.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	656	28	4.2%	28	4.2%	6	.9%	371.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	410 348	173 254	42.2%	173 254	42.2%	171 293	40.4%	1.1%
Interest	2 843	913	32.1%	913	32.1%	166	6.1%	449.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 375	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	497 385	131 461	26.4%	131 461	26.4%	100 893	21.6%	30.3%
Employee related costs	161 289	38 633	24.0%	38 633	24.0%	36 104	23.8%	7.0%
Remuneration of councillors	34 233	7 916	23.1%	7 916	23.1%	7 572	23.1%	4.5%
Bulk purchases - electricity	25 175	7 118	28.3%	7 118	28.3%	4 947	21.9%	43.9%
Inventory consumed	12 930	3 235	25.0%	3 235	25.0%	3 087	24.6%	4.8%
Debt impairment	15 250	-	-	-	-	-	-	-
Depreciation and amortisation	31 472	14 339	45.6%	14 339	45.6%	-	-	(100.0%)
Interest	1 200	-	-	-	-	-	-	-
Contracted services	120 321	38 015	31.6%	38 015	31.6%	35 755	31.1%	6.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 039	-	-	-	-	-	-	-
Operational costs	93 477	22 205	23.8%	22 205	23.8%	13 428	15.0%	65.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 140	67 140	-	67 140	-	98 885	-	-
Transfers and subsidies - capital (monetary allocations)	77 126	21 356	27.7%	21 356	27.7%	39 602	57.7%	(46.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 266	88 496	-	88 496	-	138 487	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 266	88 496	-	88 496	-	138 487	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 266	88 496	-	88 496	-	138 487	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 266	88 496	-	88 496	-	138 487	-	-

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance		105 896	25 592	24.2%	25 592	24.2%	40 076	32.5%	(36.1%)	
National Government		77 126	18 780	24.4%	18 780	24.4%	34 514	50.3%	(45.6%)	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		77 126	18 780	24.4%	18 780	24.4%	34 514	50.3%	(45.6%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		28 770	6 811	23.7%	6 811	23.7%	5 562	10.2%	22.5%	
Capital Expenditure Functional		105 896	25 592	24.2%	25 592	24.2%	40 076	32.5%	(36.1%)	
Municipal governance and administration		4 210	196	4.7%	196	4.7%	-	-	(100.0%)	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		4 210	196	4.7%	196	4.7%	-	-	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		12 380	-	-	-	-	-	-	-	
Community and Social Services		300	-	-	-	-	-	-	-	
Sport And Recreation		12 080	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		72 939	25 396	34.8%	25 396	34.8%	40 076	44.3%	(36.6%)	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		72 939	25 396	34.8%	25 396	34.8%	40 076	44.3%	(36.6%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		16 367	-	-	-	-	-	-	-	
Energy sources		2 500	-	-	-	-	-	-	-	
Water Management		-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		13 867	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		612 011	268 777	43.9%	268 777	43.9%	7 293	1.2%	3 585.6%
Property rates		15 269	2 147	14.1%	2 147	14.1%	-	-	(100.0%)
Service charges		35 455	8 696	24.5%	8 696	24.5%	-	-	(100.0%)

Other revenue	59 768	13 744	23.0%	13 744	23.0%	5 117	7.7%	168.6%
Transfers and Subsidies - Operational	410 348	164 512	40.1%	164 512	40.1%	0	-	#####
Transfers and Subsidies - Capital	77 126	77 441	100.4%	77 441	100.4%	-	-	(100.0%)
Interest	14 045	2 237	15.9%	2 237	15.9%	2 175	44.5%	2.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(448 623)	(91 168)	20.3%	(91 168)	20.3%	(80 738)	19.0%	12.9%
Suppliers and employees	(447 423)	(91 168)	20.4%	(91 168)	20.4%	(80 738)	19.0%	12.9%
Finance charges	(1 200)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	163 388	177 609	108.7%	177 609	108.7%	(73 445)	(40.7%)	(341.8%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(105 896)	(29 767)	28.1%	(29 767)	28.1%	(47 165)	38.3%	(36.9%)
Capital assets	(105 896)	(29 767)	28.1%	(29 767)	28.1%	(47 165)	38.3%	(36.9%)
Net Cash from/(used) Investing Activities	(105 896)	(29 767)	28.1%	(29 767)	28.1%	(47 165)	38.3%	(36.9%)
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	57 492	147 843	257.2%	147 843	257.2%	(120 610)	(210.5%)	(222.6%)
Cash/cash equivalents at the year begin:	12 454	12 526	100.6%	12 526	100.6%	12 693	394.4%	(1.3%)
Cash/cash equivalents at the year end:	69 946	160 369	229.3%	160 369	229.3%	(108 944)	(180.0%)	(247.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	801	1.7%	668	1.4%	587	1.2%	46 299	95.7%	48 355	11.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 370	5.4%	774	3.0%	579	2.3%	22 849	89.3%	25 573	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 874	2.5%	1 440	2.0%	1 830	2.5%	68 604	93.0%	73 748	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	620	1.2%	593	1.2%	584	1.2%	48 321	96.4%	50 118	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	660	9%	618	8%	587	8%	74 446	97.6%	76 311	18.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 015	2.4%	453	4%	912	7%	121 030	96.5%	125 410	30.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	1	-	0	-	14 654	100.0%	14 657	3.5%	-	-	-	-
Total By Income Source	8 341	2.0%	4 549	1.1%	5 079	1.2%	396 205	95.7%	414 173	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	820	3.9%	391	1.8%	1 209	5.7%	18 839	88.6%	21 260	5.1%	-	-	-	-
Commercial	1 572	3.9%	995	2.4%	816	2.0%	37 253	91.7%	40 636	9.8%	-	-	-	-
Households	5 949	1.7%	3 162	.9%	3 053	.9%	340 113	96.5%	352 277	85.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 341	2.0%	4 549	1.1%	5 079	1.2%	396 205	95.7%	414 173	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 314	100.0%	-	-	-	-	-	-	2 314	56.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 696	95.1%	-	-	-	-	88	4.9%	1 783	43.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 009	97.9%	-	-	-	-	88	2.1%	4 097	100.0%

Contact Details

Municipal Manager	Mr Sewape Obed	015 309 9246
Chief Financial Officer	Ms Sesene Annah Ngaletsane	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2 078 168	641 544	30.9%	641 544	30.9%	607 730	32.7%	5.6%
Exchange Revenue								
Service charges - Electricity	1 080 674	290 308	26.9%	290 308	26.9%	271 282	29.5%	7.0%
Service charges - Water	-	10 986	-	10 986	-	12 254	-	(10.3%)
Service charges - Waste Water Management	-	2 287	-	2 287	-	2 106	-	8.6%
Service charges - Waste Management	46 980	8 098	17.2%	8 098	17.2%	11 189	25.4%	(27.6%)
Sale of Goods and Rendering of Services	1 314	87	6.6%	87	6.6%	644	49.0%	(86.5%)
Agency services	16 664	0	-	0	-	(323)	(1.9%)	(100.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 114	23 956	41.9%	23 956	41.9%	19 414	54.3%	23.4%
Interest earned from Current and Non Current Assets	31 907	6 800	21.3%	6 800	21.3%	7 992	35.1%	(14.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	530	28.5%	530	28.5%	366	21.0%	45.1%
Licence and permits	506	44	8.8%	44	8.8%	37	3.0%	18.2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	21 533	6 648	30.9%	6 648	30.9%	2 679	28.8%	148.2%
Non-Exchange Revenue								
Property rates	202 824	50 041	24.7%	50 041	24.7%	41 788	22.0%	19.8%
Surcharges and Taxes	-	-	-	-	-	54	17.4%	(100.0%)
Fines, penalties and forfeits	1 490	140	9.4%	140	9.4%	184	5.2%	(24.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	579 413	232 379	40.1%	232 379	40.1%	231 574	39.5%	.3%
Interest	35 890	9 239	25.7%	9 239	25.7%	6 491	27.4%	42.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 992 330	385 611	19.4%	385 611	19.4%	371 440	21.6%	3.8%
Employee related costs	493 531	125 610	25.5%	125 610	25.5%	107 321	24.0%	17.0%
Remuneration of councillors	31 414	7 484	23.8%	7 484	23.8%	7 231	23.7%	3.5%
Bulk purchases - electricity	763 383	166 693	21.8%	166 693	21.8%	179 849	32.1%	(7.3%)
Inventory consumed	108 108	11 774	10.9%	11 774	10.9%	16 200	18.5%	(27.3%)
Debt impairment	95 277	-	-	-	-	-	-	-
Depreciation and amortisation	125 252	-	-	-	-	-	-	-
Interest	12 354	-	-	-	-	10	.1%	(100.0%)
Contracted services	117 411	30 934	26.3%	30 934	26.3%	23 265	23.3%	33.0%
Transfers and subsidies	39 774	4 346	10.9%	4 346	10.9%	7 012	14.3%	(38.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	205 825	38 770	18.8%	38 770	18.8%	30 553	15.1%	26.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	85 838	255 933	-	255 933	-	236 291	-	-
Transfers and subsidies - capital (monetary allocations)	116 193	17 710	15.2%	17 710	15.2%	26 588	21.6%	(33.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	202 030	273 643		273 643		262 879		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	202 030	273 643		273 643		262 879		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	202 030	273 643		273 643		262 879		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	202 030	273 643		273 643		262 879		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		272 643	27 487	10.1%	27 487	10.1%	31 513	13.6%	(12.8%)
National Government		116 193	17 637	15.2%	17 637	15.2%	26 568	21.3%	(33.6%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		116 193	17 637	15.2%	17 637	15.2%	26 568	21.3%	(33.6%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		156 450	9 851	6.3%	9 851	6.3%	4 945	4.6%	99.2%
Capital Expenditure Functional		272 643	27 487	10.1%	27 487	10.1%	31 513	13.6%	(12.8%)
Municipal governance and administration		10 000	674	6.7%	674	6.7%	1 156	11.8%	(41.7%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		10 000	674	6.7%	674	6.7%	1 156	11.8%	(41.7%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		11 250	1 304	11.6%	1 304	11.6%	-	-	(100.0%)
Community and Social Services		3 400	-	-	-	-	-	-	-
Sport And Recreation		3 850	1 304	33.9%	1 304	33.9%	-	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		4 000	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		181 393	21 793	12.0%	21 793	12.0%	26 682	16.2%	(18.3%)
Planning and Development		6 000	224	3.7%	224	3.7%	-	-	(100.0%)
Road Transport		175 393	21 569	12.3%	21 569	12.3%	26 682	16.6%	(19.2%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		70 000	3 717	5.3%	3 717	5.3%	3 674	6.8%	1.2%
Energy sources		70 000	3 717	5.3%	3 717	5.3%	3 674	6.8%	1.2%
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		2 386 100	2 723 209	114.1%	2 723 209	114.1%	2 521 607	115.7%	
Property rates		164 072	37 266	22.7%	37 266	22.7%	-	-	
Service charges		1 036 760	1 031 872	99.5%	1 031 872	99.5%	-	-	

Other revenue	364 753	233 447	64.0%	233 447	64.0%	216 924	105.3%	7.6%
Transfers and Subsidies - Operational	579 413	1 339 236	231.1%	1 339 236	231.1%	1 861 791	317.2%	(28.1%)
Transfers and Subsidies - Capital	116 193	75 832	65.3%	75 832	65.3%	21 000	17.1%	261.1%
Interest	124 910	5 556	4.4%	5 556	4.4%	421 892	532.5%	(98.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2 012 354)	(496 728)	24.7%	(496 728)	24.7%	(462 568)	26.2%	7.4%
Suppliers and employees	(1 980 702)	(496 728)	25.1%	(496 728)	25.1%	(462 568)	26.8%	7.4%
Finance charges	(12 354)	-	-	-	-	-	-	-
Transfers and grants	(19 298)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	373 746	2 226 481	595.7%	2 226 481	595.7%	2 059 038	494.4%	8.1%
Cash Flow from Investing Activities								
Receipts	-	(233)	-	(233)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(233)	-	(233)	-	-	-	(100.0%)
Payments	(313 539)	(33 525)	10.7%	(33 525)	10.7%	(37 190)	14.3%	(9.9%)
Capital assets	(313 539)	(33 525)	10.7%	(33 525)	10.7%	(37 190)	14.3%	(9.9%)
Net Cash from/(used) Investing Activities	(313 539)	(33 758)	10.8%	(33 758)	10.8%	(37 190)	14.3%	(9.2%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(26 406)	-	-	-	-	-	-	-
Repayment of borrowing	(26 406)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(26 406)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	33 801	2 192 724	6 487.1%	2 192 724	6 487.1%	2 021 848	1 292.1%	8.5%
Cash/cash equivalents at the year begin:	241 307	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	275 109	2 192 724	797.0%	2 192 724	797.0%	2 021 848	605.7%	8.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 471	5.7%	3 857	1.9%	3 206	1.6%	183 924	90.8%	202 458	13.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	148 953	24.1%	18 053	2.9%	20 511	3.3%	431 014	69.7%	618 532	39.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 574	6.7%	10 804	2.3%	10 884	2.3%	415 917	88.6%	469 179	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 895	4.8%	674	1.7%	605	1.5%	36 233	91.9%	39 408	2.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 333	4.9%	3 109	1.6%	2 958	1.6%	173 744	91.9%	189 144	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	399	5.6%	167	2.4%	142	2.0%	6 376	90.0%	7 083	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 576	4.2%	613	1.6%	556	1.5%	34 826	92.7%	37 571	2.4%	-	-	-	-
Total By Income Source	205 200	13.1%	37 278	2.4%	38 862	2.5%	1 282 036	82.0%	1 563 375	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 307	10.4%	3 870	3.6%	3 314	3.0%	90 200	83.0%	108 691	7.0%	-	-	-	-
Commercial	110 777	22.8%	12 604	2.6%	17 260	3.6%	344 766	71.0%	485 407	31.0%	-	-	-	-
Households	83 084	8.6%	20 793	2.1%	18 280	1.9%	846 879	87.4%	969 035	62.0%	-	-	-	-
Other	32	13.2%	11	4.5%	8	3.4%	191	78.9%	243	-	-	-	-	-
Total By Customer Group	205 200	13.1%	37 278	2.4%	38 862	2.5%	1 282 036	82.0%	1 563 375	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	72	100.0%	-	-	-	-	-	-	72	.6%
Bulk Water	66	100.0%	-	-	-	-	-	-	66	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 367	88.7%	2	-	-	-	1 190	11.3%	10 558	89.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	444	41.3%	-	-	-	-	631	58.7%	1 075	9.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 949	84.5%	2	-	-	-	1 821	15.5%	11 772	100.0%

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Chief Financial Officer	Mr Choene Maeta	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	828 644	177 714	21.4%	177 714	21.4%	185 257	25.1%	(4.1%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	4 190	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	39	-	(100.0%)
Service charges - Waste Management	8 229	2 131	25.9%	2 131	25.9%	1 941	24.7%	9.8%
Sale of Goods and Rendering of Services	314 479	241	.1%	241	.1%	129	.1%	86.2%
Agency services	15 349	3 481	22.7%	3 481	22.7%	3 355	6.8%	3.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 642	1 356	20.4%	1 356	20.4%	5 544	87.1%	(75.5%)
Interest earned from Current and Non Current Assets	47 346	11 970	25.3%	11 970	25.3%	12 479	27.5%	(4.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	419	89	21.1%	89	21.1%	93	23.4%	(4.7%)
Licence and permits	162	15	9.3%	15	9.3%	0	6.8%	4 156.3%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	25 236	404	1.6%	404	1.6%	261	1.2%	54.9%
Non-Exchange Revenue								
Property rates	43 173	12 423	28.8%	12 423	28.8%	11 387	27.5%	9.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	432	37	8.6%	37	8.6%	52	6.6%	(28.9%)
Licences or permits	-	-	-	-	-	0	5.2%	(100.0%)
Transfer and subsidies - Operational	348 623	140 446	40.3%	140 446	40.3%	141 173	41.4%	(.5%)
Interest	18 552	5 121	27.6%	5 121	27.6%	4 614	25.9%	11.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	638 715	71 356	11.2%	71 356	11.2%	60 219	10.8%	18.5%
Employee related costs	161 097	25 584	15.9%	25 584	15.9%	24 349	15.9%	5.1%
Remuneration of councillors	27 053	6 297	23.3%	6 297	23.3%	5 999	24.1%	5.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	13 397	167	1.2%	167	1.2%	1 216	8.8%	(86.3%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 269	7 416	14.5%	7 416	14.5%	7 985	19.2%	(7.1%)
Interest	933	-	-	-	-	-	-	-
Contracted services	203 542	16 727	8.2%	16 727	8.2%	13 628	8.9%	22.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	95 235	1 230	1.3%	1 230	1.3%	(5 006)	(5.5%)	(124.6%)
Operational costs	86 189	13 936	16.2%	13 936	16.2%	12 047	14.8%	15.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	189 929	106 358	-	106 358	-	125 038	-	-
Transfers and subsidies - capital (monetary allocations)	57 083	10 756	18.8%	10 756	18.8%	12 939	18.9%	(16.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	247 011	117 113		117 113		137 977		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	247 011	117 113		117 113		137 977		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	247 011	117 113		117 113		137 977		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 011	117 113		117 113		137 977		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		246 866	49 794	20.2%	49 794	20.2%	19 306	7.2%	157.9%
National Government		57 083	15 817	27.7%	15 817	27.7%	11 309	19.2%	39.9%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		57 083	15 817	27.7%	15 817	27.7%	11 309	19.2%	39.9%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		189 783	33 977	17.9%	33 977	17.9%	7 997	3.8%	324.9%
Capital Expenditure Functional		246 866	49 794	20.2%	49 794	20.2%	19 306	7.2%	157.9%
Municipal governance and administration		15 300	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		15 300	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		14 400	2 481	17.2%	2 481	17.2%	58	.3%	4 207.8%
Community and Social Services		14 400	2 481	17.2%	2 481	17.2%	58	.3%	4 207.8%
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		174 535	47 313	27.1%	47 313	27.1%	19 248	10.5%	145.8%
Planning and Development		70 129	20 200	28.8%	20 200	28.8%	11 251	14.6%	79.5%
Road Transport		103 436	27 112	26.2%	27 112	26.2%	7 997	7.5%	239.0%
Environmental Protection		970	-	-	-	-	-	-	-
Trading Services		42 631	-	-	-	-	-	-	-
Energy sources		21 200	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		21 431	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 794 120	377 455	21.0%	377 455	21.0%	105 367	7.3%	
Property rates		21 567	2 448	11.3%	2 448	11.3%	1 928	9.8%	
Service charges		26 834	9 135	34.0%	9 135	34.0%	4 394	17.9%	

Other revenue	407 280	1 538	4%	1 538	4%	(71 149)	(7.6%)	(102.2%)
Transfers and Subsidies - Operational	1 234 010	325 272	26.4%	325 272	26.4%	142 650	40.8%	128.0%
Transfers and Subsidies - Capital	57 083	34 013	59.6%	34 013	59.6%	14 517	27.0%	134.3%
Interest	47 346	5 049	10.7%	5 049	10.7%	13 027	27.0%	(61.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(786 878)	(115 178)	14.6%	(115 178)	14.6%	21 918	(2.4%)	(625.5%)
Suppliers and employees	(786 878)	(115 178)	14.6%	(115 178)	14.6%	21 918	(2.4%)	(625.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 007 242	262 278	26.0%	262 278	26.0%	127 285	24.8%	106.1%
Cash Flow from Investing Activities								
Receipts	24 000	238	1.0%	238	1.0%	-	-	(100.0%)
Proceeds on disposal of PPE	24 000	238	1.0%	238	1.0%	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(283 896)	(49 794)	17.5%	(49 794)	17.5%	(19 306)	7.2%	157.9%
Capital assets	(283 896)	(49 794)	17.5%	(49 794)	17.5%	(19 306)	7.2%	157.9%
Net Cash from/(used) Investing Activities	(259 896)	(49 556)	19.1%	(49 556)	19.1%	(19 306)	7.2%	156.7%
Cash Flow from Financing Activities								
Receipts	65	10	15.9%	10	15.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	10	15.9%	10	15.9%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	65	10	15.9%	10	15.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	747 411	212 732	28.5%	212 732	28.5%	107 979	44.2%	97.0%
Cash/cash equivalents at the year begin:	568 684	812 406	142.9%	812 406	142.9%	741 509	130.4%	9.6%
Cash/cash equivalents at the year end:	1 316 095	1 021 116	77.6%	1 021 116	77.6%	847 883	104.3%	20.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	364	13.6%	45	1.7%	228	8.5%	2 042	76.2%	2 678	6%	525	19.6%	2 136	79.8%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 068	1.6%	3 739	1.5%	7 104	2.8%	234 923	94.0%	249 835	55.3%	3 289	1.3%	36 158	14.5%
Receivables from Exchange Transactions - Waste Water Management	1	.3%	1	.3%	48	9.9%	431	89.5%	481	.1%	4	.8%	76	15.8%
Receivables from Exchange Transactions - Waste Management	593	1.1%	522	.9%	557	1.0%	54 129	97.0%	55 801	12.3%	60	.1%	248	.4%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 169	1.5%	2 108	1.5%	2 218	1.6%	135 907	95.4%	142 401	31.5%	620	.4%	10 654	7.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44	5.3%	18	2.2%	21	2.5%	748	90.0%	831	2%	-	-	2	2%
Total By Income Source	7 239	1.6%	6 434	1.4%	10 176	2.3%	428 179	94.7%	452 027	100.0%	4 498	1.0%	49 275	10.9%
Debtors Age Analysis By Customer Group														
Organs of State	1 865	1.7%	1 828	1.7%	1 772	1.6%	103 179	95.0%	108 644	24.0%	4 498	4.1%	49 275	45.4%
Commercial	1 281	4.0%	628	1.9%	547	1.7%	29 771	92.4%	32 227	7.1%	-	-	-	-
Households	4 093	1.3%	3 977	1.3%	7 856	2.5%	295 230	94.9%	311 156	68.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 239	1.6%	6 434	1.4%	10 176	2.3%	428 179	94.7%	452 027	100.0%	4 498	1.0%	49 275	10.9%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 977	100.0%	-	-	-	-	-	-	25 977	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25 977	100.0%	-	-	-	-	-	-	25 977	100.0%

Contact Details

Municipal Manager	Ms M.A. Monyepao	015 633 4508
Chief Financial Officer	Mrs D.S. Diale	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	904 210	279 085	30.9%	279 085	30.9%	236 646	28.2%	17.9%
Exchange Revenue								
Service charges - Electricity	270 621	81 422	30.1%	81 422	30.1%	46 466	17.5%	75.2%
Service charges - Water	73 956	18 148	24.5%	18 148	24.5%	16 057	22.4%	13.0%
Service charges - Waste Water Management	31 974	8 577	26.8%	8 577	26.8%	7 598	26.2%	12.9%
Service charges - Waste Management	26 500	6 790	25.6%	6 790	25.6%	6 051	26.0%	12.2%
Sale of Goods and Rendering of Services	1 915	205	10.7%	205	10.7%	365	20.2%	(43.8%)
Agency services	12 890	1 292	10.0%	1 292	10.0%	2 801	29.1%	(53.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 227	14 369	26.5%	14 369	26.5%	14 298	38.4%	.5%
Interest earned from Current and Non Current Assets	7 592	2 881	37.9%	2 881	37.9%	2 656	37.1%	8.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	839	102	12.2%	102	12.2%	150	18.9%	(31.7%)
Licence and permits	-	315	-	315	-	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 776	458	16.5%	458	16.5%	433	16.5%	5.8%
Non-Exchange Revenue								
Property rates	133 680	31 621	23.7%	31 621	23.7%	30 663	24.3%	3.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 158	153	2.5%	153	2.5%	2 528	249.6%	(94.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 209	106 209	40.8%	106 209	40.8%	100 784	40.8%	5.4%
Interest	20 874	6 543	31.3%	6 543	31.3%	5 795	37.5%	12.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	901 405	195 293	21.7%	195 293	21.7%	199 841	23.9%	(2.3%)
Employee related costs	273 857	66 608	24.3%	66 608	24.3%	57 497	21.7%	15.8%
Remuneration of councillors	16 063	3 550	22.1%	3 550	22.1%	3 276	21.3%	8.4%
Bulk purchases - electricity	205 014	43 009	21.0%	43 009	21.0%	58 213	30.1%	(26.1%)
Inventory consumed	58 351	8 176	14.0%	8 176	14.0%	10 815	20.2%	(24.4%)
Debt impairment	52 323	9 854	18.8%	9 854	18.8%	8 867	26.3%	11.1%
Depreciation and amortisation	95 671	20 173	21.1%	20 173	21.1%	20 863	22.0%	(3.3%)
Interest	21 490	601	2.8%	601	2.8%	1 298	6.6%	(53.7%)
Contracted services	83 590	17 204	20.6%	17 204	20.6%	18 535	24.4%	(7.2%)
Transfers and subsidies	2 142	498	23.2%	498	23.2%	398	37.8%	25.0%
Irrecoverable debts written off	15 500	-	-	-	-	-	-	-
Operational costs	77 405	25 621	33.1%	25 621	33.1%	20 080	26.0%	27.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 804	83 792	-	83 792	-	36 805	-	-
Transfers and subsidies - capital (monetary allocations)	117 238	19 989	17.0%	19 989	17.0%	31 825	16.4%	(37.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 042	103 781		103 781		68 630		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 042	103 781		103 781		68 630		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 042	103 781		103 781		68 630		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 042	103 781		103 781		68 630		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		157 914	38 430	24.3%	38 430	24.3%	32 908	14.7%	16.8%
National Government		117 238	33 183	28.3%	33 183	28.3%	30 649	15.8%	8.3%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		117 238	33 183	28.3%	33 183	28.3%	30 649	15.8%	8.3%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		40 676	5 247	12.9%	5 247	12.9%	2 258	7.5%	132.3%
Capital Expenditure Functional		157 914	38 430	24.3%	38 430	24.3%	32 908	14.7%	16.8%
Municipal governance and administration		6 790	292	4.3%	292	4.3%	686	22.9%	(57.5%)
Executive and Council		-	-	-	-	-	686	54.9%	(100.0%)
Finance and administration		6 790	292	4.3%	292	4.3%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		2 386	-	-	-	-	267	2.6%	(100.0%)
Community and Social Services		1 586	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	267	2.6%	(100.0%)
Public Safety		800	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		55 158	15 769	28.6%	15 769	28.6%	2 280	7.8%	591.5%
Planning and Development		2 000	-	-	-	-	176	2.7%	(100.0%)
Road Transport		53 158	15 769	29.7%	15 769	29.7%	2 105	9.3%	649.2%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		93 580	22 370	23.9%	22 370	23.9%	29 674	16.3%	(24.6%)
Energy sources		9 503	1 220	12.8%	1 220	12.8%	-	-	(100.0%)
Water Management		68 583	18 562	27.1%	18 562	27.1%	20 936	15.2%	(11.3%)
Waste Water Management		12 994	2 588	19.9%	2 588	19.9%	8 738	52.9%	(70.4%)
Waste Management		2 500	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 008 396	598 630	59.4%	598 630	59.4%	485 581	51.0%	
Property rates		96 082	10 269	10.7%	10 269	10.7%	132 896	131.4%	
Service charges		419 891	57 419	13.7%	57 419	13.7%	1 088 804	307.9%	

Other revenue	111 385	165 884	148.9%	165 884	148.9%	65 908	441.1%	151.7%
Transfers and Subsidies - Operational	260 209	318 924	122.6%	318 924	122.6%	(889 240)	(359.6%)	(135.9%)
Transfers and Subsidies - Capital	113 238	46 031	40.6%	46 031	40.6%	83 933	44.2%	(45.2%)
Interest	7 592	102	1.3%	102	1.3%	3 279	7.2%	(96.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	(852 244)	(196 553)	23.1%	(196 553)	23.1%	(280 908)	40.9%	(30.0%)
Suppliers and employees	(830 623)	(196 553)	23.7%	(196 553)	23.7%	(280 908)	42.1%	(30.0%)
Finance charges	(21 490)	-	-	-	-	-	-	-
Transfers and grants	(131)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	156 151	402 077	257.5%	402 077	257.5%	204 673	77.2%	96.4%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(181 601)	(48 271)	26.6%	(48 271)	26.6%	(37 088)	16.6%	30.2%
Capital assets	(181 601)	(48 271)	26.6%	(48 271)	26.6%	(37 088)	16.6%	30.2%
Net Cash from/(used) Investing Activities	(181 601)	(48 271)	26.6%	(48 271)	26.6%	(37 088)	16.6%	30.2%
Cash Flow from Financing Activities								
Receipts	-	(37)	-	(37)	-	(51)	-	(27.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(37)	-	(37)	-	(51)	-	(27.8%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(37)	-	(37)	-	(51)	.5%	(27.8%)
Net Increase/(Decrease) in cash held	(25 450)	353 769	(1 390.1%)	353 769	(1 390.1%)	167 534	530.7%	111.2%
Cash/cash equivalents at the year begin:	91 274	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	65 824	353 769	537.4%	353 769	537.4%	228 246	185.8%	55.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 578	6.7%	5 344	2.5%	4 340	2.0%	193 081	88.8%	217 343	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 967	11.3%	3 249	2.2%	2 982	2.0%	127 255	84.6%	150 452	17.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 995	7.3%	5 758	2.2%	5 915	2.3%	229 168	88.2%	259 836	29.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 734	6.1%	2 419	2.2%	2 356	2.1%	99 240	89.6%	110 750	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 730	4.4%	2 881	2.2%	2 127	1.7%	118 041	91.7%	128 779	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	1.0%	39	.5%	39	.5%	7 987	98.1%	8 145	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	233	4.6%	93	1.8%	245	4.8%	4 476	88.7%	5 047	.6%	-	-	-	-
Total By Income Source	63 316	7.2%	19 783	2.2%	18 004	2.0%	779 248	88.5%	880 351	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 137	9.1%	3 111	2.3%	3 055	2.3%	114 749	86.2%	133 052	15.1%	-	-	-	-
Commercial	4 394	15.5%	1 505	5.3%	744	2.6%	21 653	76.5%	28 295	3.2%	-	-	-	-
Households	46 589	6.5%	15 101	2.1%	14 023	2.0%	640 487	89.4%	716 199	81.4%	-	-	-	-
Other	197	7.0%	66	2.4%	182	6.5%	2 360	84.1%	2 805	.3%	-	-	-	-
Total By Customer Group	63 316	7.2%	19 783	2.2%	18 004	2.0%	779 248	88.5%	880 351	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24 346	101.9%	-	-	-	-	(446)	(1.9%)	23 899	86.2%
Bulk Water	1 556	100.0%	-	-	-	-	-	-	1 556	5.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 043	97.9%	22	2.1%	-	-	-	-	1 066	3.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	776	64.0%	218	18.0%	219	18.1%	-	-	1 213	4.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	27 721	100.0%	240	.9%	219	.8%	(446)	(1.6%)	27 734	100.0%

Contact Details

Municipal Manager	Mrs Maria Mapula Cocquyt	014 762 1508
Chief Financial Officer	Ms Lesego Margaret Matlwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 554 993	427 654	27.5%	427 654	27.5%	389 694	31.2%	9.7%
Exchange Revenue								
Service charges - Electricity	619 883	152 725	24.6%	152 725	24.6%	122 371	26.2%	24.8%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 638	8 085	48.6%	8 085	48.6%	4 128	26.9%	95.9%
Sale of Goods and Rendering of Services	2 876	263	9.2%	263	9.2%	196	20.4%	34.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 748	3 854	30.2%	3 854	30.2%	3 099	6.5%	24.3%
Interest earned from Current and Non Current Assets	4 398	1 055	24.0%	1 055	24.0%	1 659	21.9%	(36.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	116	32	28.0%	32	28.0%	32	-	-
Rental from Fixed Assets	432	552	127.7%	552	127.7%	71	20.3%	680.2%
Licence and permits	285	50	17.6%	50	17.6%	68	-	(26.5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	190 229	1 548	.8%	1 548	.8%	1 300	2.3%	19.0%
Non-Exchange Revenue								
Property rates	132 051	32 819	24.9%	32 819	24.9%	31 598	25.5%	3.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 991	628	12.6%	628	12.6%	517	10.8%	21.4%
Licences or permits	3 810	983	25.8%	983	25.8%	849	22.5%	15.8%
Transfer and subsidies - Operational	529 842	218 240	41.2%	218 240	41.2%	217 028	41.7%	.6%
Interest	36 696	6 819	18.6%	6 819	18.6%	6 777	-	.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 362 362	313 897	23.0%	313 897	23.0%	281 936	23.7%	11.3%
Employee related costs	400 677	94 173	23.5%	94 173	23.5%	84 762	25.8%	11.1%
Remuneration of councillors	34 781	7 402	21.3%	7 402	21.3%	7 430	22.1%	(.4%)
Bulk purchases - electricity	415 335	114 128	27.5%	114 128	27.5%	63 740	19.3%	79.1%
Inventory consumed	53 263	10 369	19.5%	10 369	19.5%	11 033	37.5%	(6.0%)
Debt impairment	38 231	-	-	-	-	-	-	-
Depreciation and amortisation	167 185	30 562	18.3%	30 562	18.3%	38 045	23.8%	(19.7%)
Interest	20 058	59	.3%	59	.3%	6	-	878.0%
Contracted services	165 910	39 170	23.6%	39 170	23.6%	60 468	39.0%	(35.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 878	289	7.4%	289	7.4%	1 338	-	(78.4%)
Operational costs	63 045	17 746	28.1%	17 746	28.1%	15 113	28.1%	17.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	192 631	113 757	-	113 757	-	107 759	-	-
Transfers and subsidies - capital (monetary allocations)	121 018	28 207	23.3%	28 207	23.3%	41 970	35.6%	(32.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	313 649	141 964	-	141 964	-	149 729	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	313 649	141 964	-	141 964	-	149 729	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	313 649	141 964	-	141 964	-	149 729	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	313 649	141 964	-	141 964	-	149 729	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		272 155	63 586	23.4%	63 586	23.4%	76 459	23.9%	(16.8%)
National Government		121 018	28 800	23.8%	28 800	23.8%	31 050	26.3%	(7.2%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		121 018	28 800	23.8%	28 800	23.8%	31 050	26.3%	(7.2%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		151 137	34 787	23.0%	34 787	23.0%	45 409	22.5%	(23.4%)
Capital Expenditure Functional		272 155	65 866	24.2%	65 866	24.2%	79 569	24.9%	(17.2%)
Municipal governance and administration		31 471	5 551	17.6%	5 551	17.6%	5 326	35.4%	4.2%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		31 471	5 551	17.6%	5 551	17.6%	5 324	78.3%	4.3%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		2 240	790	35.2%	790	35.2%	1 853	26.9%	(57.4%)
Community and Social Services		-	-	-	-	-	261	14.5%	(100.0%)
Sport And Recreation		2 240	790	35.2%	790	35.2%	1 593	31.2%	(50.4%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		178 143	54 783	30.8%	54 783	30.8%	53 518	25.9%	2.4%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		178 143	54 783	30.8%	54 783	30.8%	53 518	25.9%	2.4%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		60 301	4 743	7.9%	4 743	7.9%	18 872	20.7%	(74.9%)
Energy sources		57 231	4 743	8.3%	4 743	8.3%	17 572	19.8%	(73.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		3 070	-	-	-	-	1 300	57.8%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 500 455	467 929	31.2%	467 929	31.2%	470 848	36.5%	
Property rates		120 166	26 994	22.5%	26 994	22.5%	35 661	35.6%	
Service charges		579 234	129 591	22.4%	129 591	22.4%	121 658	28.7%	

Other revenue	130 500	10 292	7.9%	10 292	7.9%	14 298	11.9%	(28.0%)
Transfers and Subsidies - Operational	529 842	219 562	41.4%	219 562	41.4%	216 172	41.5%	1.6%
Transfers and Subsidies - Capital	121 018	49 434	40.8%	49 434	40.8%	82 996	70.3%	(40.4%)
Interest	19 696	32 057	162.8%	32 057	162.8%	63	.8%	51 188.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 207 728)	(448 501)	37.1%	(448 501)	37.1%	(402 814)	43.1%	11.3%
Suppliers and employees	(1 207 728)	(448 501)	37.1%	(448 501)	37.1%	(402 814)	43.1%	11.3%
Finance charges	(0)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	292 727	19 427	6.6%	19 427	6.6%	68 034	19.1%	(71.4%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(272 155)	(103 141)	37.9%	(103 141)	37.9%	(94 761)	29.6%	8.8%
Capital assets	(272 155)	(103 141)	37.9%	(103 141)	37.9%	(94 761)	29.6%	8.8%
Net Cash from/(used) Investing Activities	(272 155)	(103 141)	37.9%	(103 141)	37.9%	(94 761)	29.6%	8.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 573	(83 714)	(406.9%)	(83 714)	(406.9%)	(26 727)	(72.0%)	213.2%
Cash/cash equivalents at the year begin:	40 168	19 475	48.5%	19 475	48.5%	18 672	56.8%	4.3%
Cash/cash equivalents at the year end:	60 741	(72 252)	(119.0%)	(72 252)	(119.0%)	(12 956)	(18.4%)	457.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 277	24.8%	5 615	3.6%	3 700	2.4%	106 803	69.2%	154 395	25.8%	(14)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 233	4.2%	4 140	2.1%	3 679	1.9%	182 156	91.9%	198 208	33.2%	(119)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 690	13.3%	623	1.5%	545	1.3%	36 023	84.0%	42 881	7.2%	(159)	(.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 134	4.0%	3 584	1.8%	3 471	1.7%	185 837	92.4%	201 026	33.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 278	100.0%	1 278	2%	(15)	(1.1%)	-	-
Total By Income Source	60 335	10.1%	13 962	2.3%	11 395	1.9%	512 096	85.7%	597 788	100.0%	(307)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 652	6.9%	2 753	2.9%	2 716	2.8%	84 429	87.4%	96 549	16.2%	-	-	-	-
Commercial	42 815	18.9%	6 188	2.7%	4 326	1.9%	173 531	76.5%	226 860	37.9%	-	-	-	-
Households	10 867	4.0%	5 022	1.8%	4 353	1.6%	254 136	92.6%	274 378	45.9%	(307)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	60 335	10.1%	13 962	2.3%	11 395	1.9%	512 096	85.7%	597 788	100.0%	(307)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	52 156	92.9%	-	-	345	.6%	3 650	6.5%	56 150	79.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 198	41.7%	618	4.2%	-	-	8 061	54.2%	14 877	20.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	58 354	82.2%	618	.9%	345	.5%	11 711	16.5%	71 027	100.0%

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Chief Financial Officer	Mr N.G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	501 018	171 772	34.3%	171 772	34.3%	163 702	34.2%	4.9%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 700	114	1.1%	114	1.1%	30	8.9%	275.2%
Sale of Goods and Rendering of Services	1 425	2 566	180.1%	2 566	180.1%	130	38.3%	1 868.6%
Agency services	7 500	1 954	26.0%	1 954	26.0%	1 660	27.7%	17.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 000	799	20.0%	799	20.0%	1 264	36.1%	(36.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	34	13.7%	34	13.7%	36	18.7%	(3.6%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	53 000	10 010	18.9%	10 010	18.9%	6 670	10.6%	50.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 400	696	49.7%	696	49.7%	274	34.3%	154.0%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	409 743	151 775	37.0%	151 775	37.0%	152 559	39.0%	(.5%)
Interest	13 000	3 824	29.4%	3 824	29.4%	1 079	8.3%	254.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	459 546	112 124	24.4%	112 124	24.4%	89 589	20.4%	25.2%
Employee related costs	143 979	31 232	21.7%	31 232	21.7%	29 155	20.1%	7.1%
Remuneration of councillors	28 904	6 768	23.4%	6 768	23.4%	6 436	21.8%	5.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 500	113	7.5%	113	7.5%	299	14.9%	(62.1%)
Debt impairment	19 836	-	-	-	-	-	-	-
Depreciation and amortisation	36 851	6 081	16.5%	6 081	16.5%	2 836	8.2%	114.4%
Interest	-	-	-	-	-	-	-	-
Contracted services	160 518	39 173	24.4%	39 173	24.4%	37 167	24.3%	5.4%
Transfers and subsidies	10 728	2 768	25.8%	2 768	25.8%	1 076	15.4%	157.2%
Irrecoverable debts written off	-	4 917	-	4 917	-	-	-	(100.0%)
Operational costs	57 230	21 072	36.8%	21 072	36.8%	12 619	21.8%	67.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	41 472	59 648	-	59 648	-	74 112	-	-
Transfers and subsidies - capital (monetary allocations)	78 469	22 318	28.4%	22 318	28.4%	9 503	11.6%	134.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	119 941	81 966		81 966		83 615		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	119 941	81 966		81 966		83 615		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	119 941	81 966		81 966		83 615		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	119 941	81 966		81 966		83 615		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	161 743	30 362	18.8%	30 362	18.8%	27 534	17.7%	10.3%
National Government	78 469	17 984	22.9%	17 984	22.9%	18 016	22.0%	(.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 469	17 984	22.9%	17 984	22.9%	18 016	22.0%	(.2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	83 274	12 378	14.9%	12 378	14.9%	9 519	12.9%	30.0%
Capital Expenditure Functional	161 743	30 362	18.8%	30 362	18.8%	27 534	17.7%	10.3%
Municipal governance and administration	11 274	1 428	12.7%	1 428	12.7%	2 262	28.6%	(36.9%)
Executive and Council	474	-	-	-	-	1 050	-	(100.0%)
Finance and administration	10 800	1 428	13.2%	1 428	13.2%	1 212	15.3%	17.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	142 033	28 934	20.4%	28 934	20.4%	24 517	19.7%	18.0%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	142 033	28 934	20.4%	28 934	20.4%	24 517	19.7%	18.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	8 436	-	-	-	-	755	3.3%	(100.0%)
Energy sources	6 436	-	-	-	-	755	6.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	607 483	212 738	35.0%	212 738	35.0%	218 553	38.3%	(2.7%)
Property rates	41 870	2 438	5.8%	2 438	5.8%	608	1.2%	301.2%
Service charges	8 453	100	1.2%	100	1.2%	20	6.5%	403.5%

Other revenue	64 948	3 307	5.1%	3 307	5.1%	15 753	35.7%	(79.0%)
Transfers and Subsidies - Operational	415 179	611	.1%	611	.1%	152 314	37.8%	(99.6%)
Transfers and Subsidies - Capital	73 033	206 282	282.5%	206 282	282.5%	49 858	71.9%	313.7%
Interest	4 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(430 103)	(203 994)	47.4%	(203 994)	47.4%	(191 960)	45.6%	6.3%
Suppliers and employees	(425 279)	(203 994)	48.0%	(203 994)	48.0%	(191 960)	45.9%	6.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 823)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	177 380	8 744	4.9%	8 744	4.9%	26 593	17.8%	(67.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(187 504)	-	-	-	-	-	-	-
Capital assets	(187 504)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(187 504)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 125)	8 744	(86.4%)	8 744	(86.4%)	26 593	(88.9%)	(67.1%)
Cash/cash equivalents at the year begin:	13 901	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	3 776	8 744	231.6%	8 744	231.6%	26 593	86.9%	(67.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 472	6.5%	5	-	2 609	3.1%	76 151	90.4%	84 237	59.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	77	17.8%	-	-	29	6.8%	327	75.4%	433	.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	2	100.0%	-	-	-	-	2	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 493	4.3%	-	-	1 291	2.2%	53 636	93.4%	57 420	40.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	8 042	5.7%	7	-	3 929	2.8%	130 114	91.6%	142 092	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 797	7.9%	-	-	2 872	3.9%	64 377	88.1%	73 047	51.4%	-	-	-	-
Commercial	1 697	2.7%	7	-	855	1.4%	59 446	95.9%	62 005	43.6%	-	-	-	-
Households	16	2.7%	-	-	8	1.4%	568	96.0%	592	4%	-	-	-	-
Other	531	8.2%	-	-	194	3.0%	5 723	88.8%	6 448	4.5%	-	-	-	-
Total By Customer Group	8 042	5.7%	7	-	3 929	2.8%	130 114	91.6%	142 092	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 842	58.9%	1 983	41.1%	-	-	-	-	4 825	16.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 466	55.3%	357	1.5%	-	-	10 516	43.2%	24 339	83.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 308	55.9%	2 340	8.0%	-	-	10 516	36.1%	29 165	100.0%

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Chief Financial Officer	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	462 633	145 585	31.5%	145 585	31.5%	129 698	32.5%	12.2%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	1 196	-	1 196	-	772	-	55.1%
Service charges - Waste Water Management	-	171	-	171	-	154	-	11.3%
Service charges - Waste Management	6 300	1 582	25.1%	1 582	25.1%	1 449	26.1%	9.2%
Sale of Goods and Rendering of Services	3 477	1 340	38.5%	1 340	38.5%	408	10.8%	228.1%
Agency services	3 132	785	25.1%	785	25.1%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 495	(573)	(38.3%)	(573)	(38.3%)	(20)	(4%)	2 739.0%
Interest earned from Current and Non Current Assets	12 854	2 660	20.7%	2 660	20.7%	3 575	40.1%	(25.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	438	23	5.2%	23	5.2%	-	-	(100.0%)
Licence and permits	3 132	(11)	(4%)	(11)	(4%)	(41)	(1.5%)	(72.3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	422	8 711	2 063.4%	8 711	2 063.4%	38	8.9%	22 852.6%
Non-Exchange Revenue								
Property rates	222 681	49 426	22.2%	49 426	22.2%	44 175	25.4%	11.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 045	-	-	-	-	35	2.5%	(100.0%)
Licences or permits	3 816	633	16.6%	633	16.6%	(142)	-	(545.7%)
Transfer and subsidies - Operational	184 005	73 846	40.1%	73 846	40.1%	74 294	41.5%	(6%)
Interest	19 836	5 795	29.2%	5 795	29.2%	5 002	33.2%	15.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	387 552	69 190	17.9%	69 190	17.9%	61 895	19.1%	11.8%
Employee related costs	124 320	28 194	22.7%	28 194	22.7%	24 958	22.9%	13.0%
Remuneration of councillors	13 377	3 867	28.9%	3 867	28.9%	3 635	27.3%	6.4%
Bulk purchases - electricity	-	-	-	-	-	156	26.0%	(100.0%)
Inventory consumed	10 000	3 083	30.8%	3 083	30.8%	1 265	18.3%	143.7%
Debt impairment	35 970	-	-	-	-	-	-	-
Depreciation and amortisation	37 000	-	-	-	-	-	-	-
Interest	2 100	-	-	-	-	-	-	-
Contracted services	85 265	22 039	25.8%	22 039	25.8%	19 904	31.1%	10.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	79 004	12 007	15.2%	12 007	15.2%	11 977	18.8%	.2%
Losses on disposal of Assets	500	-	-	-	-	-	-	-
Other Losses	15	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	75 080	76 395	-	76 395	-	67 803	-	-
Transfers and subsidies - capital (monetary allocations)	30 817	10 823	35.1%	10 823	35.1%	15 040	33.3%	(28.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	105 897	87 218		87 218		82 842		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	105 897	87 218		87 218		82 842		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 897	87 218		87 218		82 842		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	105 897	87 218		87 218		82 842		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		194 006	85 094	43.9%	85 094	43.9%	35 658	18.8%	138.6%
National Government		26 797	9 417	35.1%	9 417	35.1%	5 811	14.8%	62.1%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		26 797	9 417	35.1%	9 417	35.1%	5 811	14.8%	62.1%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		167 208	75 677	45.3%	75 677	45.3%	29 847	19.9%	153.5%
Capital Expenditure Functional		194 006	85 094	43.9%	85 094	43.9%	35 658	18.8%	138.6%
Municipal governance and administration		7 100	1 773	25.0%	1 773	25.0%	399	3.0%	344.0%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		7 100	1 773	25.0%	1 773	25.0%	399	3.0%	344.0%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		34 149	10 375	30.4%	10 375	30.4%	244	.7%	4 146.9%
Community and Social Services		34 149	10 375	30.4%	10 375	30.4%	244	.7%	4 146.9%
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		152 757	72 946	47.8%	72 946	47.8%	35 014	26.1%	108.3%
Planning and Development		1 317	-	-	-	-	24	.7%	(100.0%)
Road Transport		151 439	72 946	48.2%	72 946	48.2%	34 990	26.9%	108.5%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		408 930	182 266	44.6%	182 266	44.6%	148 766	37.3%	
Property rates		164 103	43 826	26.7%	43 826	26.7%	33 472	22.0%	
Service charges		4 635	1 740	37.5%	1 740	37.5%	-	(100.0%)	

Other revenue	14 417	40 083	278.0%	40 083	278.0%	30 934	263.5%	29.6%
Transfers and Subsidies - Operational	180 483	74 620	41.3%	74 620	41.3%	74 647	42.5%	-
Transfers and Subsidies - Capital	32 439	21 994	67.8%	21 994	67.8%	9 713	20.8%	126.4%
Interest	12 854	2	-	2	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(301 202)	(87 166)	28.9%	(87 166)	28.9%	(64 880)	24.6%	34.3%
Suppliers and employees	(301 202)	(87 166)	28.9%	(87 166)	28.9%	(64 880)	24.6%	34.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	107 728	95 100	88.3%	95 100	88.3%	83 886	62.0%	13.4%
Cash Flow from Investing Activities								
Receipts	(500)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(500)	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(194 006)	(96 999)	50.0%	(96 999)	50.0%	(52 381)	27.6%	85.2%
Capital assets	(194 006)	(96 999)	50.0%	(96 999)	50.0%	(52 381)	27.6%	85.2%
Net Cash from/(used) Investing Activities	(194 506)	(96 999)	49.9%	(96 999)	49.9%	(52 381)	27.4%	85.2%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(86 777)	(1 899)	2.2%	(1 899)	2.2%	31 505	(56.4%)	(106.0%)
Cash/cash equivalents at the year begin:	164 812	169 003	102.5%	169 003	102.5%	269 105	140.7%	(37.2%)
Cash/cash equivalents at the year end:	78 034	167 103	214.1%	167 103	214.1%	203 122	150.0%	(17.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	544	13.6%	147	3.7%	57	1.4%	3 247	81.3%	3 996	1.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 133	6.7%	8 989	3.7%	8 050	3.3%	207 917	86.2%	241 089	75.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	77	8.9%	34	3.9%	27	3.2%	725	84.0%	863	3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	611	12.5%	369	7.6%	322	6.6%	3 570	73.3%	4 873	1.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 124	3.1%	1 997	2.9%	1 945	2.8%	62 889	91.2%	68 954	21.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	1.2%	5	.3%	1	.1%	1 676	98.5%	1 702	.5%	-	-	-	-
Total By Income Source	19 510	6.1%	11 541	3.6%	10 403	3.2%	280 024	87.1%	321 478	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 091	5.2%	1 947	4.8%	1 905	4.7%	34 539	85.3%	40 482	12.6%	-	-	-	-
Commercial	8 697	4.9%	5 573	3.1%	5 036	2.8%	158 887	89.2%	178 194	55.4%	-	-	-	-
Households	8 722	8.5%	4 020	3.9%	3 462	3.4%	86 598	84.2%	102 802	32.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 510	6.1%	11 541	3.6%	10 403	3.2%	280 024	87.1%	321 478	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr sebashe Selimela Sampson	015 590 1650
Chief Financial Officer	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 000 924	258 055	25.8%	258 055	25.8%	233 616	24.6%	10.5%
Exchange Revenue								
Service charges - Electricity	335 588	80 888	24.1%	80 888	24.1%	61 714	20.0%	31.1%
Service charges - Water	131 310	18 861	14.4%	18 861	14.4%	27 354	21.7%	(31.0%)
Service charges - Waste Water Management	56 877	12 951	22.8%	12 951	22.8%	12 710	23.3%	1.9%
Service charges - Waste Management	33 231	9 299	28.0%	9 299	28.0%	7 399	23.2%	25.7%
Sale of Goods and Rendering of Services	4 027	539	13.4%	539	13.4%	665	17.2%	(19.0%)
Agency services	3 574	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 326	16 735	19.4%	16 735	19.4%	21 849	26.4%	(23.4%)
Interest earned from Current and Non Current Assets	1 204	608	50.5%	608	50.5%	437	37.8%	39.2%
Dividends	-	-	-	-	-	120	-	(100.0%)
Rent on Land	-	-	-	-	-	2	-	(100.0%)
Rental from Fixed Assets	581	39	6.8%	39	6.8%	33	5.9%	19.4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	5 539	775	14.0%	775	14.0%	1 360	25.6%	(43.0%)
Non-Exchange Revenue								
Property rates	160 352	45 220	28.2%	45 220	28.2%	30 491	19.4%	48.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 649	27	2%	27	2%	3 721	33.3%	(99.3%)
Licences or permits	893	3 620	405.2%	3 620	405.2%	35	8%	10 109.8%
Transfer and subsidies - Operational	169 775	68 493	40.3%	68 493	40.3%	65 726	40.5%	4.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	979 049	321 872	32.9%	321 872	32.9%	198 021	21.3%	62.5%
Employee related costs	262 625	70 481	26.8%	70 481	26.8%	61 873	22.7%	13.9%
Remuneration of councillors	18 895	3 377	17.9%	3 377	17.9%	3 067	22.8%	10.1%
Bulk purchases - electricity	303 113	65 557	21.6%	65 557	21.6%	63 028	23.1%	4.0%
Inventory consumed	32 187	6 122	19.0%	6 122	19.0%	5 976	19.5%	2.4%
Debt impairment	98 000	-	-	-	-	-	-	-
Depreciation and amortisation	52 200	9 213	17.7%	9 213	17.7%	12 927	26.1%	(28.7%)
Interest	6 262	16 556	264.4%	16 556	264.4%	7 650	90.0%	116.4%
Contracted services	139 340	37 623	27.0%	37 623	27.0%	25 098	27.3%	49.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	66 425	112 942	170.0%	112 942	170.0%	18 402	24.2%	513.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 875	(63 817)	-	(63 817)	-	35 594	-	-
Transfers and subsidies - capital (monetary allocations)	183 427	13 151	7.2%	13 151	7.2%	17 209	10.4%	(23.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	205 302	(50 666)		(50 666)		52 804		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	205 302	(50 666)		(50 666)		52 804		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	205 302	(50 666)		(50 666)		52 804		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	205 302	(50 666)		(50 666)		52 804		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		202 997	19 409	9.6%	19 409	9.6%	16 281	8.9%	19.2%
National Government		183 427	19 409	10.6%	19 409	10.6%	16 281	9.9%	19.2%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		183 427	19 409	10.6%	19 409	10.6%	16 281	9.9%	19.2%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		19 571	-	-	-	-	-	-	-
Capital Expenditure Functional		202 997	19 409	9.6%	19 409	9.6%	16 281	8.9%	19.2%
Municipal governance and administration		15 450	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		15 450	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		8 521	1 743	20.5%	1 743	20.5%	-	-	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		8 521	1 743	20.5%	1 743	20.5%	-	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		26 268	12 204	46.5%	12 204	46.5%	15 538	45.4%	(21.5%)
Planning and Development		1 000	-	-	-	-	-	-	-
Road Transport		25 268	12 204	48.3%	12 204	48.3%	15 538	45.4%	(21.5%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		152 758	5 462	3.6%	5 462	3.6%	743	.6%	634.7%
Energy sources		16 000	1 398	8.7%	1 398	8.7%	-	-	(100.0%)
Water Management		71 406	3 639	5.1%	3 639	5.1%	-	-	(100.0%)
Waste Water Management		52 994	425	.8%	425	.8%	743	1.8%	(42.8%)
Waste Management		12 358	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 035 271	251 847	24.3%	251 847	24.3%	263 334	27.4%	(4.4%)
Property rates		120 264	26 261	21.8%	26 261	21.8%	29 315	26.6%	(10.4%)
Service charges		423 800	105 315	22.2%	105 315	22.2%	106 734	24.2%	(1.3%)

Other revenue	26 374	5 136	19.5%	5 136	19.5%	19 055	22.9%	(73.0%)
Transfers and Subsidies - Operational	169 775	70 617	41.6%	70 617	41.6%	67 411	41.5%	4.8%
Transfers and Subsidies - Capital	183 427	43 973	24.0%	43 973	24.0%	40 382	24.5%	8.9%
Interest	61 631	546	.9%	546	.9%	437	37.8%	24.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(828 848)	(69 988)	8.4%	(69 988)	8.4%	(86 263)	11.3%	(18.9%)
Suppliers and employees	(822 586)	(69 988)	8.5%	(69 988)	8.5%	(86 263)	11.4%	(18.9%)
Finance charges	(6 262)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	206 422	181 859	88.1%	181 859	88.1%	177 071	90.0%	2.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(202 997)	(25 241)	12.4%	(25 241)	12.4%	(19 542)	10.7%	29.2%
Capital assets	(202 997)	(25 241)	12.4%	(25 241)	12.4%	(19 542)	10.7%	29.2%
Net Cash from(used) Investing Activities	(202 997)	(25 241)	12.4%	(25 241)	12.4%	(19 542)	10.7%	29.2%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 425	156 618	4 572.6%	156 618	4 572.6%	157 530	1 062.2%	(.6%)
Cash/cash equivalents at the year begin:	22 191	33 669	151.7%	33 669	151.7%	(90 265)	(205.1%)	(137.3%)
Cash/cash equivalents at the year end:	25 616	188 548	736.0%	188 548	736.0%	198 395	337.2%	(5.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 903	2.1%	6 457	1.7%	5 814	1.6%	353 967	94.6%	374 141	25.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 696	13.4%	9 666	8.2%	5 303	4.5%	86 840	73.9%	117 505	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 374	4.3%	7 165	2.5%	7 357	2.5%	264 015	90.8%	290 909	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 348	3.3%	3 121	2.3%	2 880	2.2%	122 774	92.2%	133 122	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 193	3.7%	2 268	2.6%	2 089	2.4%	79 458	91.3%	87 008	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 711	2.4%	10 317	2.4%	9 985	2.3%	407 103	92.9%	438 116	29.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	127	.4%	40	.1%	46	.2%	29 902	99.3%	30 114	2.0%	(225 079)	(747.4%)	-	-
Total By Income Source	54 350	3.7%	39 033	2.7%	33 474	2.3%	1 344 059	91.4%	1 470 916	100.0%	(225 079)	(15.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 736	5.1%	3 879	4.2%	4 073	4.4%	79 915	86.3%	92 603	6.3%	(11)	-	-	-
Commercial	20 876	5.6%	12 742	3.4%	8 774	2.4%	327 266	88.5%	369 659	25.1%	(812)	(.2%)	-	-
Households	28 738	2.8%	22 412	2.2%	20 626	2.0%	936 877	92.9%	1 008 654	68.6%	(224 257)	(22.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	54 350	3.7%	39 033	2.7%	33 474	2.3%	1 344 059	91.4%	1 470 916	100.0%	(225 079)	(15.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	37 010	2.6%	41 271	2.9%	-	-	1 338 138	94.5%	1 416 419	94.9%
Bulk Water	-	-	-	-	-	-	22 856	100.0%	22 856	1.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 409	30.5%	3 418	6.4%	1 387	2.6%	32 593	60.6%	53 807	3.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	53 419	3.6%	44 689	3.0%	1 387	.1%	1 393 587	93.3%	1 493 082	100.0%

Contact Details

Municipal Manager	Mr Thobela Ntoampe Ben	014 718 2077
Chief Financial Officer	Mr Malema Lekubu Charles	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 720 308	405 834	23.6%	405 834	23.6%	443 088	28.3%	(8.4%)
Exchange Revenue								
Service charges - Electricity	489 694	100 782	20.6%	100 782	20.6%	100 599	22.3%	2
Service charges - Water	243 834	6 514	2.7%	6 514	2.7%	54 288	25.3%	(88.0)
Service charges - Waste Water Management	27 846	4 613	16.6%	4 613	16.6%	5 629	21.1%	(18.0)
Service charges - Waste Management	68 576	7 665	11.2%	7 665	11.2%	7 665	15.7%	-
Sale of Goods and Rendering of Services	4 811	1 022	21.3%	1 022	21.3%	1 070	46.1%	(4.4)
Agency services	13 541	-	-	-	-	-	-	-
Interest	1 430	10	0.7%	10	0.7%	281	-	(96.3)
Interest earned from Receivables	67 419	17 637	26.2%	17 637	26.2%	15 172	30.9%	16.2
Interest earned from Current and Non Current Assets	5 339	364	6.8%	364	6.8%	2 339	25.5%	(84.4)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 513	478	19.0%	478	19.0%	473	22.3%	1.0
Licence and permits	2 825	6	0.2%	6	0.2%	562	-	(98.9)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 930	199	10.3%	199	10.3%	116	5.6%	71.3
Non-Exchange Revenue								
Property rates	126 216	29 137	23.1%	29 137	23.1%	27 390	27.1%	6.4
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 036	2 179	107.0%	2 179	107.0%	254	6.0%	757.5
Licences or permits	34	66	194.7%	66	194.7%	3	27.1%	2 119.9
Transfer and subsidies - Operational	641 670	230 566	35.9%	230 566	35.9%	222 959	35.7%	3.4
Interest	19 512	4 595	23.6%	4 595	23.6%	4 288	30.2%	7.2
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 082	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 634 881	409 645	25.1%	409 645	25.1%	338 958	22.3%	20.9
Employee related costs	416 172	102 428	24.6%	102 428	24.6%	96 953	23.3%	5.6
Remuneration of councillors	28 243	6 366	22.5%	6 366	22.5%	-	-	(100.0)
Bulk purchases - electricity	362 128	87 056	24.0%	87 056	24.0%	85 749	25.6%	1.5
Inventory consumed	91 373	25 223	27.6%	25 223	27.6%	11 074	14.2%	127.8
Debt impairment	112 319	-	-	-	-	7 362	8.9%	(100.0)
Depreciation and amortisation	97 992	31 425	32.1%	31 425	32.1%	-	-	(100.0)
Interest	2 801	13	0.5%	13	0.5%	457	17.0%	(97.1)
Contracted services	275 205	110 820	40.3%	110 820	40.3%	73 694	24.8%	50.4
Transfers and subsidies	26 669	60	0.2%	60	0.2%	13	0.6%	347.1
Irrecoverable debts written off	32 270	6 924	21.5%	6 924	21.5%	-	-	(100.0)
Operational costs	189 108	39 330	20.8%	39 330	20.8%	63 657	35.9%	(38.2)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	85 427	(3 811)	-	(3 811)	-	104 130	-	-
Transfers and subsidies - capital (monetary allocations)	400 566	105 196	26.3%	105 196	26.3%	107 077	30.8%	(1.8)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	485 993	101 385		101 385		211 208		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	485 993	101 385		101 385		211 208		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	485 993	101 385		101 385		211 208		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	485 993	101 385		101 385		211 208		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		440 756	128 827	29.2%	128 827	29.2%	99 633	28.6%	29.3%	
National Government		400 566	83 692	20.9%	83 692	20.9%	99 633	28.7%	(16.0%)	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		400 566	83 692	20.9%	83 692	20.9%	99 633	28.7%	(16.0%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		40 190	45 135	112.3%	45 135	112.3%	-	-	(100.0%)	
Capital Expenditure Functional		440 756	128 827	29.2%	128 827	29.2%	99 633	28.6%	29.3%	
Municipal governance and administration		2 190	45 135	2 060.9%	45 135	2 060.9%	-	-	(100.0%)	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		2 190	45 135	2 060.9%	45 135	2 060.9%	-	-	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		6 861	2 078	30.3%	2 078	30.3%	475	3.3%	337.9%	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		6 861	2 078	30.3%	2 078	30.3%	475	3.3%	337.9%	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		46 905	23 991	51.1%	23 991	51.1%	21 337	33.3%	12.4%	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		46 905	23 991	51.1%	23 991	51.1%	21 337	33.3%	12.4%	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		384 800	57 623	15.0%	57 623	15.0%	77 822	28.9%	(26.0%)	
Energy sources		88 013	16 372	18.6%	16 372	18.6%	3 311	11.3%	394.4%	
Water Management		220 551	36 832	16.7%	36 832	16.7%	71 517	31.4%	(48.5%)	
Waste Water Management		76 236	4 419	5.8%	4 419	5.8%	2 993	24.4%	47.6%	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		2 114 229	527 321	24.9%	527 321	24.9%	590 521	32.5%	(10.7%)
Property rates		145 043	18 649	12.9%	18 649	12.9%	8 193	9.0%	127.6%
Service charges		757 518	107 129	14.1%	107 129	14.1%	66 331	9.9%	61.5%

Other revenue	85 856	65 955	76.8%	65 955	76.8%	66 668	281.2%	(1.1%)
Transfers and Subsidies - Operational	641 670	261 262	40.7%	261 262	40.7%	257 884	41.3%	1.3%
Transfers and Subsidies - Capital	400 566	73 268	18.3%	73 268	18.3%	189 105	54.4%	(61.3%)
Interest	83 576	1 058	1.3%	1 058	1.3%	2 340	3.5%	(54.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 411 525)	(330 031)	23.4%	(330 031)	23.4%	(354 273)	24.2%	(6.8%)
Suppliers and employees	(1 382 054)	(330 031)	23.9%	(330 031)	23.9%	(354 273)	24.3%	(6.8%)
Finance charges	(2 801)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Transfers and grants	(26 669)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	702 704	197 290	28.1%	197 290	28.1%	236 248	66.4%	(16.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(440 756)	(94 628)	21.5%	(94 628)	21.5%	(101 799)	29.2%	(7.0%)
Capital assets	(440 756)	(94 628)	21.5%	(94 628)	21.5%	(101 799)	29.2%	(7.0%)
Net Cash from/(used) Investing Activities	(440 756)	(94 628)	21.5%	(94 628)	21.5%	(101 799)	29.5%	(7.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	261 949	102 663	39.2%	102 663	39.2%	134 449	1 201.0%	(23.6%)
Cash/cash equivalents at the year begin:	13 480	14 652	108.7%	14 652	108.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	275 428	120 086	43.6%	120 086	43.6%	134 449	260.9%	(10.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 513	5.7%	17 868	2.7%	19 439	2.9%	587 633	88.7%	662 454	37.9%	298	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 977	21.9%	16 305	8.7%	10 558	5.6%	119 249	63.7%	187 089	10.7%	12 092	6.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 282	3.5%	8 767	3.3%	4 346	1.7%	239 517	91.4%	261 913	15.0%	(1 083)	(.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 054	2.6%	1 428	1.8%	1 164	1.5%	75 377	94.2%	80 022	4.6%	(39)	-	-	-
Receivables from Exchange Transactions - Waste Management	2 516	2.3%	2 042	1.9%	1 789	1.6%	103 622	94.2%	109 969	6.3%	(2 141)	(1.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	20.6%	5	9.1%	2	4.6%	35	65.7%	53	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 790	1.7%	8 056	1.8%	7 485	1.7%	424 515	94.8%	447 847	25.6%	(2)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	5.2%	9	2.1%	7	1.6%	404	91.2%	443	-	(289)	(65.2%)	-	-
Total By Income Source	100 166	5.7%	54 480	3.1%	44 791	2.6%	1 550 352	88.6%	1 749 790	100.0%	8 836	.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 706	2.3%	3 751	2.3%	3 575	2.2%	151 440	93.2%	162 472	9.3%	990	.6%	-	-
Commercial	21 781	16.1%	9 245	6.9%	5 227	3.9%	98 685	73.1%	134 938	7.7%	6 765	5.0%	-	-
Households	74 679	5.1%	41 484	2.9%	35 990	2.5%	1 300 227	89.5%	1 452 380	83.0%	1 081	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	100 166	5.7%	54 480	3.1%	44 791	2.6%	1 550 352	88.6%	1 749 790	100.0%	8 836	.5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	99 911	71.4%	-	-	-	-	39 939	28.6%	139 850	47.3%
Bulk Water	6 137	132.4%	-	-	-	-	(1 500)	(32.4%)	4 637	1.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 190	8.7%	4 461	2.9%	104	.1%	133 551	88.3%	151 306	51.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	119 237	40.3%	4 461	1.5%	104	-	171 990	58.1%	295 793	100.0%

Contact Details

Municipal Manager	Mr Morris Maluleka	015 491 9604
Chief Financial Officer	Mr Andile Mhlamanzana	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	297 620	113 502	38.1%	113 502	38.1%	189 857	59.7%	(40.2%)
Exchange Revenue								
Service charges - Electricity	14 201	2 960	20.8%	2 960	20.8%	2 667	20.6%	11.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	985	334	33.9%	334	33.9%	372	6.8%	(10.1%)
Sale of Goods and Rendering of Services	1 308	5	.4%	5	.4%	12	1.5%	(56.4%)
Agency services	513	97	18.8%	97	18.8%	138	4.7%	(30.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	725	163	22.5%	163	22.5%	176	9.9%	(7.3%)
Interest earned from Current and Non Current Assets	16 696	2 494	14.9%	2 494	14.9%	81 377	542.8%	(96.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	58	24.0%	58	24.0%	53	22.2%	8.1%
Licence and permits	14 450	2 007	13.9%	2 007	13.9%	1 667	7.3%	20.4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	252	217	86.4%	217	86.4%	48	6.2%	357.6%
Non-Exchange Revenue								
Property rates	39 268	25 810	65.7%	25 810	65.7%	24 790	71.5%	4.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	147	1	.4%	1	.4%	21	.6%	(97.2%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	207 339	79 047	38.1%	79 047	38.1%	78 164	36.3%	1.1%
Interest	1 496	310	20.7%	310	20.7%	373	24.9%	(17.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	285 311	53 609	18.8%	53 609	18.8%	76 461	25.8%	(29.9%)
Employee related costs	121 240	28 774	23.7%	28 774	23.7%	38 594	31.8%	(25.4%)
Remuneration of councillors	16 414	3 554	21.7%	3 554	21.7%	3 433	19.9%	3.5%
Bulk purchases - electricity	15 183	4 617	30.4%	4 617	30.4%	4 940	34.2%	(6.5%)
Inventory consumed	6 411	1 073	16.7%	1 073	16.7%	1 206	19.4%	(11.0%)
Debt impairment	2 359	-	-	-	-	-	-	-
Depreciation and amortisation	21 656	-	-	-	-	5 508	26.1%	(100.0%)
Interest	2 551	3	.1%	3	.1%	3	.2%	(6.4%)
Contracted services	61 205	8 825	14.4%	8 825	14.4%	14 974	20.6%	(41.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	548	93	16.9%	93	16.9%	9	1.8%	890.5%
Operational costs	37 744	6 671	17.7%	6 671	17.7%	7 794	20.5%	(14.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 309	59 892	-	59 892	-	113 396	-	-
Transfers and subsidies - capital (monetary allocations)	52 088	8 263	15.9%	8 263	15.9%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 397	68 155	-	68 155	-	113 396	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	64 397	68 155	-	68 155	-	113 396	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 397	68 155	-	68 155	-	113 396	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 397	68 155	-	68 155	-	113 396	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		64 397	6 734	10.5%	6 734	10.5%	3 801	6.3%	77.2%
National Government		52 088	6 734	12.9%	6 734	12.9%	3 801	9.8%	77.2%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		52 088	6 734	12.9%	6 734	12.9%	3 801	9.8%	77.2%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		12 309	-	-	-	-	-	-	-
Capital Expenditure Functional		64 397	6 734	10.5%	6 734	10.5%	3 801	6.3%	77.2%
Municipal governance and administration		4 450	-	-	-	-	-	-	-
Executive and Council		4 450	-	-	-	-	-	-	-
Finance and administration		4 450	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		13 759	-	-	-	-	-	-	-
Community and Social Services		1 000	-	-	-	-	-	-	-
Sport And Recreation		12 759	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		23 304	5 865	25.2%	5 865	25.2%	1 866	7.4%	214.3%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		23 304	5 865	25.2%	5 865	25.2%	1 866	7.4%	214.3%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		22 884	869	3.8%	869	3.8%	1 935	6.8%	(55.1%)
Energy sources		3 800	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		19 084	869	4.6%	869	4.6%	1 935	7.6%	(55.1%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		638 345	384 117	60.2%	384 117	60.2%	128 598	37.3%	
Property rates		19 665	848	4.3%	848	4.3%	1 040	3.7%	
Service charges		14 824	426	2.9%	426	2.9%	180	1.0%	

Other revenue	16 910	86 706	512.8%	86 706	512.8%	30 320	97.3%	186.0%
Transfers and Subsidies - Operational	518 164	271 245	52.3%	271 245	52.3%	80 711	37.5%	236.1%
Transfers and Subsidies - Capital	52 088	22 255	42.7%	22 255	42.7%	14 940	38.5%	49.0%
Interest	16 696	2 637	15.8%	2 637	15.8%	1 407	9.4%	87.5%
Dividends	-	-	-	-	-	-	-	-
Payments	(564 965)	(330 172)	58.4%	(330 172)	58.4%	(145 257)	53.4%	127.3%
Suppliers and employees	(559 863)	(330 172)	59.0%	(330 172)	59.0%	(145 257)	53.8%	127.3%
Finance charges	(5 102)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	73 380	53 945	73.5%	53 945	73.5%	(16 659)	(22.8%)	(423.8%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(64 397)	(6 734)	10.5%	(6 734)	10.5%	(3 801)	6.3%	77.2%
Capital assets	(64 397)	(6 734)	10.5%	(6 734)	10.5%	(3 801)	6.3%	77.2%
Net Cash from(used) Investing Activities	(64 397)	(6 734)	10.5%	(6 734)	10.5%	(3 801)	6.3%	77.2%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 983	47 211	525.5%	47 211	525.5%	(20 460)	(160.5%)	(330.7%)
Cash/cash equivalents at the year begin:	140 341	132 616	94.5%	132 616	94.5%	239 834	193.4%	(44.7%)
Cash/cash equivalents at the year end:	149 324	179 856	120.4%	179 856	120.4%	219 881	160.8%	(18.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	5 464	100.0%	5 464	3.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 488	100.0%	1 488	8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10	.7%	10	.7%	10	.8%	1 325	97.8%	1 356	.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3 311	100.0%	3 311	1.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	94	.5%	83	.5%	79	.4%	17 827	98.6%	18 083	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	803	.5%	702	.5%	22 411	14.6%	129 572	84.4%	153 488	83.8%	-	-	-	-
Total By Income Source	907	.5%	795	.4%	22 500	12.3%	158 988	86.8%	183 190	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	907	.5%	795	.4%	22 500	12.3%	158 988	86.8%	183 190	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	907	.5%	795	.4%	22 500	12.3%	158 988	86.8%	183 190	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Chief Financial Officer	Ms Khanyisile Zulu	015 501 2318

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2 010 591	717 027	35.7%	717 027	35.7%	588 446	33.6%	21.9%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	388 360	80 697	20.8%	80 697	20.8%	23 056	7.5%	250.9%
Service charges - Waste Water Management	70 424	6 949	9.9%	6 949	9.9%	5 915	1 261.4%	17.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5 594	394	7.0%	394	7.0%	327	16.4%	20.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	87 945	14 024	15.9%	14 024	15.9%	6 132	8.4%	128.7%
Interest earned from Current and Non Current Assets	20 000	8 283	41.4%	8 283	41.4%	8 916	49.5%	(7.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	714	-	714	-	478	-	49.6%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 438 267	605 766	42.1%	605 766	42.1%	543 624	40.2%	11.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 868 269	405 899	21.7%	405 899	21.7%	371 244	22.1%	9.3%
Employee related costs	554 179	127 918	23.1%	127 918	23.1%	118 740	22.6%	7.7%
Remuneration of councillors	28 427	4 674	16.4%	4 674	16.4%	4 392	18.5%	6.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	416 841	93 471	22.4%	93 471	22.4%	73 435	17.8%	27.3%
Debt impairment	68 495	-	-	-	-	-	-	-
Depreciation and amortisation	316 194	51 601	16.3%	51 601	16.3%	51 977	17.3%	(.7%)
Interest	31 956	1 241	3.9%	1 241	3.9%	12	-	9 844.0%
Contracted services	324 017	100 027	30.9%	100 027	30.9%	92 832	47.8%	7.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	128 162	26 968	21.0%	26 968	21.0%	29 856	24.0%	(9.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	142 322	311 127	-	311 127	-	217 202	-	-
Transfers and subsidies - capital (monetary allocations)	717 509	53 617	7.5%	53 617	7.5%	36 873	6.4%	45.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	859 831	364 744		364 744		254 075		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	859 831	364 744		364 744		254 075		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	859 831	364 744		364 744		254 075		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	859 831	364 744		364 744		254 075		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		644 467	61 489	9.5%	61 489	9.5%	46 989	9.1%	30.9%
National Government		611 967	43 221	7.1%	43 221	7.1%	44 804	9.4%	(3.5%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	9 339	-	9 339	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		611 967	52 559	8.6%	52 559	8.6%	44 804	9.4%	17.3%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		32 500	8 929	27.5%	8 929	27.5%	2 185	6.2%	308.7%
Capital Expenditure Functional		644 467	61 489	9.5%	61 489	9.5%	46 989	9.1%	30.9%
Municipal governance and administration		6 000	162	2.7%	162	2.7%	2 185	13.0%	(92.6%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		6 000	162	2.7%	162	2.7%	2 185	13.0%	(92.6%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		26 500	8 768	33.1%	8 768	33.1%	-	-	(100.0%)
Community and Social Services		1 500	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		25 000	8 768	35.1%	8 768	35.1%	-	-	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		2 587	-	-	-	-	-	-	-
Planning and Development		2 587	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		609 380	52 559	8.6%	52 559	8.6%	44 804	9.2%	17.3%
Energy sources		-	-	-	-	-	-	-	-
Water Management		609 380	52 559	8.6%	52 559	8.6%	44 804	9.2%	17.3%
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		2 458 931	752 877	30.6%	752 877	30.6%	652 679	29.2%	
Property rates		-	-	-	-	-	-	-	
Service charges		68 818	928	1.3%	928	1.3%	3 899	2.7%	

Other revenue	201 145	453	2%	453	2%	925	6%	(51.0%)
Transfers and Subsidies - Operational	1 438 267	599 722	41.7%	599 722	41.7%	531 538	39.3%	12.8%
Transfers and Subsidies - Capital	717 509	143 489	20.0%	143 489	20.0%	107 400	18.7%	33.8%
Interest	33 192	8 284	25.0%	8 284	25.0%	8 916	49.5%	(7.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 483 581)	(277 815)	18.7%	(277 815)	18.7%	(279 333)	21.2%	(.5%)
Suppliers and employees	(1 482 306)	(277 815)	18.7%	(277 815)	18.7%	(279 333)	21.7%	(.5%)
Finance charges	(1 276)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	975 350	475 062	48.7%	475 062	48.7%	373 345	40.5%	27.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(644 467)	(118 146)	18.3%	(118 146)	18.3%	(116 251)	22.8%	1.6%
Capital assets	(644 467)	(118 146)	18.3%	(118 146)	18.3%	(116 251)	22.8%	1.6%
Net Cash from/(used) Investing Activities	(644 467)	(118 146)	18.3%	(118 146)	18.3%	(116 251)	22.8%	1.6%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	330 883	356 917	107.9%	356 917	107.9%	257 094	62.6%	38.8%
Cash/cash equivalents at the year begin:	(142 121)	163 823	(115.3%)	163 823	(115.3%)	181 649	983.1%	(9.8%)
Cash/cash equivalents at the year end:	188 762	525 225	278.2%	525 225	278.2%	438 743	102.3%	19.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 873	8.7%	43 744	29.7%	6 583	4.5%	84 168	57.1%	147 368	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	12 873	8.7%	43 744	29.7%	6 583	4.5%	84 168	57.1%	147 368	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	-	39 498	86.6%	0	-	6 125	13.4%	45 623	31.0%	-	-	-	-
Commercial	10 995	13.7%	2 537	3.2%	2 967	3.7%	63 487	79.4%	79 986	54.3%	-	-	-	-
Households	1 878	8.6%	1 709	7.9%	3 617	16.6%	14 555	66.9%	21 759	14.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 873	8.7%	43 744	29.7%	6 583	4.5%	84 168	57.1%	147 368	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	1 228	1.9%	-	-	62 588	98.1%	63 816	7.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 312	6.1%	486	.1%	130	-	708 340	93.8%	755 268	92.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	46 312	5.7%	1 714	.2%	130	-	770 927	94.1%	819 084	100.0%

Contact Details

Municipal Manager	Mr Mogano Tshepo Jack	015 811 6300
Chief Financial Officer	Ms Mathevula Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	759 146	177 937	23.4%	177 937	23.4%	177 492	30.3%	.3%
Exchange Revenue								
Service charges - Electricity	276 669	47 445	17.1%	47 445	17.1%	45 988	25.4%	3.2%
Service charges - Water	-	7 364	-	7 364	-	8 448	-	(12.8%)
Service charges - Waste Water Management	-	380	-	380	-	366	-	3.8%
Service charges - Waste Management	25 626	4 496	17.5%	4 496	17.5%	4 367	18.6%	2.9%
Sale of Goods and Rendering of Services	4 260	59	1.4%	59	1.4%	200	7.8%	(70.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 874	269	3.4%	269	3.4%	5 722	94.6%	(95.3%)
Interest earned from Current and Non Current Assets	2 514	18	.7%	18	.7%	525	58.5%	(96.5%)
Dividends	-	364	-	364	-	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	8	1.8%	8	1.8%	5	.8%	64.9%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	12 048	585	4.9%	585	4.9%	1 045	1.2%	(44.0%)
Non-Exchange Revenue								
Property rates	40 964	12 260	29.9%	12 260	29.9%	12 070	30.9%	1.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 185	514	12.3%	514	12.3%	877	20.5%	(41.4%)
Licences or permits	2 744	248	9.0%	248	9.0%	59	2.2%	323.2%
Transfer and subsidies - Operational	248 520	100 986	40.6%	100 986	40.6%	95 345	40.6%	5.9%
Interest	-	2 941	-	2 941	-	2 477	-	18.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	133 305	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	662 253	136 982	20.7%	136 982	20.7%	88 285	17.1%	55.2%
Employee related costs	182 656	45 844	25.1%	45 844	25.1%	28 852	16.6%	58.9%
Remuneration of councillors	12 549	4 000	31.9%	4 000	31.9%	2 519	23.0%	58.8%
Bulk purchases - electricity	316 161	62 860	19.9%	62 860	19.9%	40 936	28.8%	53.6%
Inventory consumed	4 208	195	4.6%	195	4.6%	229	4.0%	(14.9%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 046	-	-	-	-	-	-	-
Interest	1 888	791	41.9%	791	41.9%	-	-	(100.0%)
Contracted services	49 155	9 332	19.0%	9 332	19.0%	8 835	17.3%	5.6%
Transfers and subsidies	4 049	1 288	31.8%	1 288	31.8%	58	1.0%	2 120.5%
Irrecoverable debts written off	367	-	-	-	-	-	-	-
Operational costs	54 175	12 672	23.4%	12 672	23.4%	6 855	9.0%	84.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	96 893	40 955	-	40 955	-	89 207	-	-
Transfers and subsidies - capital (monetary allocations)	35 242	24 141	68.5%	24 141	68.5%	10 559	31.5%	128.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	132 135	65 096		65 096		99 766		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	132 135	65 096		65 096		99 766		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	132 135	65 096		65 096		99 766		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	132 135	65 096		65 096		99 766		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	132 682	19 323	14.6%	19 323	14.6%	13 309	13.1%	45.2%
National Government	35 242	6 774	19.2%	6 774	19.2%	8 711	26.0%	(22.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 242	6 774	19.2%	6 774	19.2%	8 711	26.0%	(22.2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	97 440	12 549	12.9%	12 549	12.9%	4 598	6.8%	172.9%
Capital Expenditure Functional	132 682	19 323	14.6%	19 323	14.6%	13 309	13.1%	45.2%
Municipal governance and administration	22 970	98	.4%	98	.4%	441	1.6%	(77.7%)
Executive and Council	2 547	-	-	-	-	-	-	-
Finance and administration	20 423	98	.5%	98	.5%	441	1.6%	(77.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 190	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	-	-	-	-	-
Public Safety	690	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	82 492	18 400	22.3%	18 400	22.3%	6 215	13.7%	196.1%
Planning and Development	49 392	15 069	30.5%	15 069	30.5%	4 726	14.7%	218.9%
Road Transport	33 100	3 331	10.1%	3 331	10.1%	1 489	11.2%	123.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	25 780	825	3.2%	825	3.2%	6 653	23.1%	(87.6%)
Energy sources	-	725	-	725	-	4 157	15.9%	(82.6%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	2 496	-	(100.0%)
Waste Management	25 780	100	.4%	100	.4%	-	-	(100.0%)
Other	250	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		686 856	212 049	30.9%	212 049	30.9%	185 613	30.4%	14.2%
Property rates		33 783	9 387	27.8%	9 387	27.8%	8 348	23.8%	12.5%
Service charges		256 442	62 500	24.4%	62 500	24.4%	38 409	20.9%	62.7%

Other revenue	109 162	12 510	11.5%	12 510	11.5%	31 647	27.4%	(60.5%)
Transfers and Subsidies - Operational	241 840	103 512	42.8%	103 512	42.8%	96 650	41.1%	7.1%
Transfers and Subsidies - Capital	35 242	24 141	68.5%	24 141	68.5%	10 559	31.5%	128.6%
Interest	10 388	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(516 039)	(97 725)	18.9%	(97 725)	18.9%	(47 391)	10.2%	106.2%
Suppliers and employees	(511 151)	(97 725)	19.1%	(97 725)	19.1%	(47 391)	10.4%	106.2%
Finance charges	(1 888)	-	-	-	-	-	-	-
Transfers and grants	(3 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 817	114 325	66.9%	114 325	66.9%	138 222	94.6%	(17.3%)
Cash Flow from Investing Activities								
Receipts	135 291	(750)	(.6%)	(750)	(.6%)	(1 495)	-	(49.8%)
Proceeds on disposal of PPE	135 291	-	-	-	-	5	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(750)	-	(750)	-	(1 500)	-	(50.0%)
Payments	(132 682)	(31 633)	23.8%	(31 633)	23.8%	(14 609)	14.5%	116.5%
Capital assets	(132 682)	(31 633)	23.8%	(31 633)	23.8%	(14 609)	14.5%	116.5%
Net Cash from/(used) Investing Activities	2 609	(32 383)	(1 241.2%)	(32 383)	(1 241.2%)	(16 104)	16.0%	101.1%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	173 426	81 941	47.2%	81 941	47.2%	122 118	270.3%	(32.9%)
Cash/cash equivalents at the year begin:	10 831	4 204	38.8%	4 204	38.8%	11 011	85.9%	(61.8%)
Cash/cash equivalents at the year end:	184 257	86 145	46.8%	86 145	46.8%	133 129	229.5%	(35.3%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 535	27.8%	25 558	31.5%	23 708	29.3%	9 233	11.4%	81 034	75.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 439	13.2%	1 128	4.3%	111	.4%	21 306	82.0%	25 984	24.3%
Auditor-General	-	-	-	-	-	-	1	100.0%	1	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25 974	24.3%	26 686	24.9%	23 819	22.3%	30 540	28.5%	107 019	100.0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshivanambi	015 534 6181
Chief Financial Officer	Mr Mudzunga Liston Murulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	5 850 979	1 620 326	27.7%	1 620 326	27.7%	1 454 917	27.4%	11.4%
Exchange Revenue								
Service charges - Electricity	2 226 730	451 400	20.3%	451 400	20.3%	363 548	18.3%	24.2%
Service charges - Water	424 132	84 206	19.9%	84 206	19.9%	68 798	18.0%	22.4%
Service charges - Waste Water Management	165 527	46 835	28.3%	46 835	28.3%	46 393	29.7%	1.0%
Service charges - Waste Management	159 147	43 559	27.4%	43 559	27.4%	41 513	27.6%	4.9%
Sale of Goods and Rendering of Services	22 289	7 437	33.4%	7 437	33.4%	9 503	63.8%	(21.7%)
Agency services	35 475	5 777	16.3%	5 777	16.3%	6 028	18.0%	(4.2%)
Interest	0	-	-	-	-	-	-	-
Interest earned from Receivables	99 384	18 205	18.3%	18 205	18.3%	23 157	24.7%	(21.4%)
Interest earned from Current and Non Current Assets	52 986	23 466	44.3%	23 466	44.3%	17 222	40.1%	36.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 125	18 248	95.4%	18 248	95.4%	5 258	40.0%	247.1%
Licence and permits	16 179	17 324	107.1%	17 324	107.1%	14 862	97.4%	16.6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	25 667	7 502	29.2%	7 502	29.2%	1 360	3.3%	451.7%
Non-Exchange Revenue								
Property rates	669 774	185 487	27.7%	185 487	27.7%	180 123	28.1%	3.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	46 801	5 840	12.5%	5 840	12.5%	9 579	21.7%	(39.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 862 915	690 698	37.1%	690 698	37.1%	652 912	39.2%	5.8%
Interest	24 846	14 344	57.7%	14 344	57.7%	14 525	62.0%	(1.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	137	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	5 724 364	1 180 139	20.6%	1 180 139	20.6%	1 413 310	27.5%	(16.5%)
Employee related costs	1 374 637	287 388	20.9%	287 388	20.9%	261 616	19.5%	9.9%
Remuneration of councillors	66 479	15 802	23.8%	15 802	23.8%	10 631	22.4%	48.6%
Bulk purchases - electricity	1 469 753	288 177	19.6%	288 177	19.6%	379 185	29.1%	(24.0%)
Inventory consumed	344 497	48 134	14.0%	48 134	14.0%	84 504	25.7%	(43.0%)
Debt impairment	280 169	-	-	-	-	-	-	-
Depreciation and amortisation	407 814	233 333	57.2%	233 333	57.2%	290 794	75.2%	(19.8%)
Interest	40 124	2 953	7.4%	2 953	7.4%	3 209	7.5%	(8.0%)
Contracted services	1 269 378	204 886	16.1%	204 886	16.1%	246 956	25.2%	(17.0%)
Transfers and subsidies	60 480	4 063	6.7%	4 063	6.7%	5 090	48.6%	(20.2%)
Irrecoverable debts written off	-	(233)	-	(233)	-	33 795	27.2%	(100.7%)
Operational costs	411 033	95 637	23.3%	95 637	23.3%	97 141	23.5%	(1.5%)
Losses on disposal of Assets	-	-	-	-	-	(4)	-	(100.0%)
Other Losses	-	-	-	-	-	392	-	(100.0%)
Surplus/(Deficit)	126 616	440 187	-	440 187	-	41 607	-	-
Transfers and subsidies - capital (monetary allocations)	595 575	95 611	16.1%	95 611	16.1%	93 296	13.2%	2.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	722 190	535 798		535 798		134 903		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	722 190	535 798		535 798		134 903		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	722 190	535 798		535 798		134 903		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	722 190	535 798		535 798		134 903		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		716 061	99 404	13.9%	99 404	13.9%	131 566	16.0%	(24.4%)
National Government		517 891	83 242	16.1%	83 242	16.1%	81 892	13.3%	1.6%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		517 891	83 242	16.1%	83 242	16.1%	81 892	13.3%	1.6%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		198 169	16 162	8.2%	16 162	8.2%	49 673	24.3%	(67.5%)
Capital Expenditure Functional		716 061	99 404	13.9%	99 404	13.9%	131 566	16.0%	(24.4%)
Municipal governance and administration		61 223	2 200	3.6%	2 200	3.6%	3 048	8.0%	(27.8%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		61 223	2 200	3.6%	2 200	3.6%	3 048	8.0%	(27.8%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		84 832	6 849	8.1%	6 849	8.1%	9 331	9.8%	(26.6%)
Community and Social Services		9 917	-	-	-	-	-	-	-
Sport And Recreation		74 915	6 849	9.1%	6 849	9.1%	9 331	12.8%	(26.6%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		122 155	31 310	25.6%	31 310	25.6%	50 585	16.9%	(38.1%)
Planning and Development		6 000	-	-	-	-	-	-	-
Road Transport		116 155	31 310	27.0%	31 310	27.0%	50 585	18.0%	(38.1%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		447 851	59 044	13.2%	59 044	13.2%	68 602	17.7%	(13.9%)
Energy sources		93 586	666	.7%	666	.7%	877	1.6%	(24.0%)
Water Management		251 403	41 273	16.4%	41 273	16.4%	54 681	22.1%	(24.5%)
Waste Water Management		70 940	16 564	23.3%	16 564	23.3%	13 043	22.2%	27.0%
Waste Management		31 922	541	1.7%	541	1.7%	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		6 098 014	2 031 837	33.3%	2 031 837	33.3%	1 803 516	31.9%	
Property rates		589 401	161 209	27.4%	161 209	27.4%	139 984	25.1%	
Service charges		2 618 473	666 327	25.4%	666 327	25.4%	588 286	25.3%	

Other revenue	275 056	85 187	31.0%	85 187	31.0%	130 636	50.8%	(34.8%)
Transfers and Subsidies - Operational	1 862 915	779 833	41.9%	779 833	41.9%	686 633	41.2%	13.6%
Transfers and Subsidies - Capital	595 575	302 664	50.8%	302 664	50.8%	234 933	33.2%	28.8%
Interest	156 694	36 617	23.4%	36 617	23.4%	23 044	17.0%	58.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(5 356 342)	(1 282 310)	23.9%	(1 282 310)	23.9%	(1 183 976)	24.5%	8.3%
Suppliers and employees	(5 260 768)	(1 246 716)	23.7%	(1 246 716)	23.7%	(1 144 451)	24.0%	8.9%
Finance charges	(38 118)	(31 531)	82.7%	(31 531)	82.7%	(34 475)	84.9%	(8.5%)
Transfers and grants	(57 456)	(4 063)	7.1%	(4 063)	7.1%	(5 050)	50.7%	(19.5%)
Net Cash from(used) Operating Activities	741 672	749 527	101.1%	749 527	101.1%	619 540	74.9%	21.0%
Cash Flow from Investing Activities								
Receipts	192	1	.5%	1	.5%	-	-	(100.0%)
Proceeds on disposal of PPE	192	1	.5%	1	.5%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(680 258)	(169 934)	25.0%	(169 934)	25.0%	(179 036)	23.0%	(5.1%)
Capital assets	(680 258)	(169 934)	25.0%	(169 934)	25.0%	(179 036)	23.0%	(5.1%)
Net Cash from(used) Investing Activities	(680 066)	(169 933)	25.0%	(169 933)	25.0%	(179 036)	23.0%	(5.1%)
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	61 606	579 594	940.8%	579 594	940.8%	440 504	919.2%	31.6%
Cash/cash equivalents at the year begin:	229 950	708 477	308.1%	708 477	308.1%	343 278	186.2%	106.4%
Cash/cash equivalents at the year end:	291 556	1 288 071	441.8%	1 288 071	441.8%	783 782	337.4%	64.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 765	11.5%	8 592	2.6%	6 845	2.1%	274 122	83.7%	327 324	15.2%	(25 118)	(7.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	101 667	36.0%	21 918	7.8%	12 007	4.2%	147 058	52.0%	282 651	13.1%	(3 398)	(1.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	60 446	10.7%	24 791	4.4%	17 262	3.0%	464 282	81.9%	566 780	26.3%	(9 463)	(1.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	18 655	11.9%	8 314	5.3%	6 690	4.3%	123 215	78.5%	156 874	7.3%	(3 005)	(1.9%)	-	-
Receivables from Exchange Transactions - Waste Management	15 409	8.5%	7 233	4.0%	6 501	3.6%	151 408	83.9%	180 551	8.4%	(2 810)	(1.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100.0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 855	2.3%	11 596	2.3%	11 229	2.2%	475 135	93.2%	509 814	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 552	4.4%	4 773	3.7%	3 314	2.6%	113 692	89.3%	127 331	5.9%	(4 382)	(3.4%)	-	-
Total By Income Source	251 348	11.7%	87 217	4.1%	63 848	3.0%	1 749 015	81.3%	2 151 429	100.0%	(48 177)	(2.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	33 241	9.7%	14 810	4.3%	10 275	3.0%	284 479	83.0%	342 805	15.9%	(6 416)	(1.9%)	-	-
Commercial	108 040	24.8%	23 632	5.4%	13 962	3.2%	290 340	66.6%	435 975	20.3%	(859)	(.2%)	-	-
Households	110 067	8.0%	48 775	3.6%	39 612	2.9%	1 174 196	85.5%	1 372 649	63.8%	(40 902)	(3.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	251 348	11.7%	87 217	4.1%	63 848	3.0%	1 749 015	81.3%	2 151 429	100.0%	(48 177)	(2.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37 160	100.0%	-	-	-	-	-	-	37 160	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37 160	100.0%	-	-	-	-	-	-	37 160	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 460 870	560 096	38.3%	560 096	38.3%	539 564	39.3%	3.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	102 108	20 474	20.1%	20 474	20.1%	23 738	24.3%	(13.8%)
Service charges - Waste Water Management	16 994	4 333	25.5%	4 333	25.5%	3 957	24.3%	9.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 704	380	14.1%	380	14.1%	353	15.4%	7.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 325	9 771	37.1%	9 771	37.1%	9 079	47.7%	7.6%
Interest earned from Current and Non Current Assets	63 719	13 094	20.5%	13 094	20.5%	18 378	36.0%	(28.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	17	1	5.2%	1	5.2%	164	214.4%	(99.5%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	4	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 435	14	1.0%	14	1.0%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 246 860	510 748	41.0%	510 748	41.0%	480 234	40.6%	6.4%
Interest	-	472	-	472	-	460	-	2.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	809	-	809	-	779	-	3.8%
Gains on disposal of Assets	705	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	2 423	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 413 871	331 384	23.4%	331 384	23.4%	334 850	26.8%	(1.0%)
Employee related costs	468 019	105 793	22.6%	105 793	22.6%	105 260	22.1%	.5%
Remuneration of councillors	19 300	3 648	18.9%	3 648	18.9%	4 281	23.4%	(14.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	134 147	47 731	35.6%	47 731	35.6%	87 573	52.3%	(45.5%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	98 947	-	-	-	-	-	-	-
Interest	115	-	-	-	-	-	-	-
Contracted services	415 916	125 229	30.1%	125 229	30.1%	82 186	28.6%	52.4%
Transfers and subsidies	20 000	-	-	-	-	-	-	-
Irrecoverable debts written off	5 742	-	-	-	-	-	-	-
Operational costs	251 685	48 983	19.5%	48 983	19.5%	55 550	31.1%	(11.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	47 000	228 712	-	228 712	-	204 713	-	-
Transfers and subsidies - capital (monetary allocations)	407 331	87 477	21.5%	87 477	21.5%	72 370	12.7%	20.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	759	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	454 331	316 189		316 189		277 842		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	454 331	316 189		316 189		277 842		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	454 331	316 189		316 189		277 842		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	454 331	316 189		316 189		277 842		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		453 100	99 282	21.9%	99 282	21.9%	89 592	13.0%	10.8%
National Government		405 581	83 032	20.5%	83 032	20.5%	72 492	12.8%	14.5%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		405 581	83 032	20.5%	83 032	20.5%	72 492	12.8%	14.5%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		47 519	16 250	34.2%	16 250	34.2%	17 100	14.2%	(5.0%)
Capital Expenditure Functional		453 100	99 282	21.9%	99 282	21.9%	89 592	13.0%	10.8%
Municipal governance and administration		12 550	-	-	-	-	527	3.5%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		12 550	-	-	-	-	527	3.5%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		1 059	-	-	-	-	-	-	-
Planning and Development		1 059	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		439 491	99 282	22.6%	99 282	22.6%	89 065	13.2%	11.5%
Energy sources		-	-	-	-	-	-	-	-
Water Management		439 491	99 282	22.6%	99 282	22.6%	89 065	13.2%	11.5%
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 879 227	1 635 400	87.0%	1 635 400	87.0%	751 607	40.1%	
Property rates		-	-	-	-	-	-	-	
Service charges		71 427	14 924	20.9%	14 924	20.9%	17 102	24.8%	

Other revenue	95 145	979 775	1 029.8%	979 775	1 029.8%	109 454	2 879.2%	795.1%
Transfers and Subsidies - Operational	1 246 860	508 568	40.8%	508 568	40.8%	477 395	40.4%	6.5%
Transfers and Subsidies - Capital	407 331	119 906	29.4%	119 906	29.4%	130 854	23.1%	(8.4%)
Interest	58 464	12 228	20.9%	12 228	20.9%	16 802	32.9%	(27.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 176 835)	(665 522)	56.6%	(665 522)	56.6%	(682 458)	65.7%	(2.5%)
Suppliers and employees	(1 176 835)	(665 522)	56.6%	(665 522)	56.6%	(682 458)	65.7%	(2.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	702 392	969 879	138.1%	969 879	138.1%	69 149	8.3%	1 302.6%
Cash Flow from Investing Activities								
Receipts	705	-	-	-	-	-	-	-
Proceeds on disposal of PPE	705	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(453 100)	(99 282)	21.9%	(99 282)	21.9%	(89 592)	13.0%	10.8%
Capital assets	(453 100)	(99 282)	21.9%	(99 282)	21.9%	(89 592)	13.0%	10.8%
Net Cash from/(used) Investing Activities	(452 395)	(99 282)	21.9%	(99 282)	21.9%	(89 592)	13.0%	10.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	249 997	870 597	348.2%	870 597	348.2%	(20 443)	(14.0%)	(4 358.6%)
Cash/cash equivalents at the year begin:	442 034	391 481	88.6%	391 481	88.6%	552 003	134.1%	(29.1%)
Cash/cash equivalents at the year end:	692 031	1 262 078	182.4%	1 262 078	182.4%	532 249	95.5%	137.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 743	14.7%	606	5.1%	419	3.5%	9 103	76.7%	11 870	1.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 267	6.7%	2 511	3.2%	1 981	2.5%	68 946	87.6%	78 705	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 451	3.7%	9 274	1.7%	9 924	1.9%	493 128	92.7%	531 777	85.4%	-	-	-	-
Total By Income Source	26 461	4.3%	12 390	2.0%	12 323	2.0%	571 177	91.8%	622 351	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 743	14.7%	606	5.1%	419	3.5%	9 103	76.7%	11 870	1.9%	-	-	-	-
Commercial	5 267	6.7%	2 511	3.2%	1 981	2.5%	68 946	87.6%	78 705	12.6%	-	-	-	-
Households	19 451	3.7%	9 274	1.7%	9 924	1.9%	493 128	92.7%	531 777	85.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 461	4.3%	12 390	2.0%	12 323	2.0%	571 177	91.8%	622 351	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	10 938	76.9%	1 854	13.0%	1 425	10.0%	-	-	14 217	94.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	879	100.0%	-	-	-	-	-	-	879	5.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 818	78.3%	1 854	12.3%	1 425	9.4%	-	-	15 096	100.0%

Contact Details

Municipal Manager	Mr Meshack Mahlagume Kgwaile	013 262 7312
Chief Financial Officer	Mr Hendrick Legamane Nkadiemeng(Cfo)	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	618 057	142 719	23.1%	142 719	23.1%	104 119	18.0%	37.1%
Exchange Revenue								
Service charges - Electricity	145 635	26 002	17.9%	26 002	17.9%	17 836	13.7%	45.8%
Service charges - Water	59 889	9 180	15.3%	9 180	15.3%	24 405	27.3%	(62.4%)
Service charges - Waste Water Management	33 278	7 583	22.8%	7 583	22.8%	9 233	27.8%	(17.9%)
Service charges - Waste Management	20 116	4 412	21.9%	4 412	21.9%	4 002	19.6%	10.2%
Sale of Goods and Rendering of Services	1 861	129	6.9%	129	6.9%	140	13.2%	(7.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 370	16 487	30.3%	16 487	30.3%	15 283	41.5%	7.9%
Interest earned from Current and Non Current Assets	-	1 150	-	1 150	-	153	23.1%	653.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	675	132	19.5%	132	19.5%	124	19.3%	6.3%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 507	57	3.8%	57	3.8%	0	-	27 693.1%
Non-Exchange Revenue								
Property rates	134 125	25 102	18.7%	25 102	18.7%	32 374	29.8%	(22.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	914	(391)	(42.9%)	(391)	(42.9%)	464	53.3%	(184.5%)
Licences or permits	5 583	50	.9%	50	.9%	10	2%	385.0%
Transfer and subsidies - Operational	160 105	52 827	33.0%	52 827	33.0%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	96	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	601 405	108 593	18.1%	108 593	18.1%	109 897	19.1%	(1.2%)
Employee related costs	182 640	39 386	21.6%	39 386	21.6%	41 272	23.5%	(4.6%)
Remuneration of councillors	12 658	2 699	21.3%	2 699	21.3%	4 022	33.2%	(32.9%)
Bulk purchases - electricity	132 203	28 224	21.3%	28 224	21.3%	26 678	22.7%	5.8%
Inventory consumed	60 933	5 454	9.0%	5 454	9.0%	2 558	4.6%	113.2%
Debt impairment	31 271	-	-	-	-	-	-	-
Depreciation and amortisation	44 420	-	-	-	-	-	-	-
Interest	21 529	325	1.5%	325	1.5%	296	1.3%	9.8%
Contracted services	68 330	27 185	39.8%	27 185	39.8%	30 249	47.7%	(10.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-
Operational costs	42 420	5 321	12.5%	5 321	12.5%	4 822	10.6%	10.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 652	34 126	-	34 126	-	(5 778)	-	-
Transfers and subsidies - capital (monetary allocations)	111 465	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	47 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	175 117	34 126		34 126		(5 778)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	175 117	34 126		34 126		(5 778)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	175 117	34 126		34 126		(5 778)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	175 117	34 126		34 126		(5 778)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
R thousands									
Capital Revenue and Expenditure									
Source of Finance		109 480	16 635	15.2%	16 635	15.2%	491	.6%	3 288.2%
National Government		109 480	16 635	15.2%	16 635	15.2%	491	.6%	3 288.2%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		109 480	16 635	15.2%	16 635	15.2%	491	.6%	3 288.2%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-
Capital Expenditure Functional		109 480	16 635	15.2%	16 635	15.2%	491	.6%	3 288.2%
Municipal governance and administration		-	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		41 716	10 455	25.1%	10 455	25.1%	-	-	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		41 716	10 455	25.1%	10 455	25.1%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		67 764	6 180	9.1%	6 180	9.1%	491	1.0%	1 158.7%
Energy sources		20 000	6 180	30.9%	6 180	30.9%	-	-	(100.0%)
Water Management		47 764	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	491	1.5%	(100.0%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part 3: Cash receipts and payments								
	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	639 889	160 886	25.1%	160 886	25.1%	66 905	12.1%	140.5%
Property rates	120 694	32 924	27.3%	32 924	27.3%	17 034	24.1%	93.3%
Service charges	206 666	46 846	22.7%	46 846	22.7%	28 803	16.3%	62.6%

Other revenue	40 957	20 841	50.9%	20 841	50.9%	15 527	341.9%	34.2%
Transfers and Subsidies - Operational	160 108	60 276	37.6%	60 276	37.6%	5 541	2.1%	987.8%
Transfers and Subsidies - Capital	111 465	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(567 954)	(102 584)	18.1%	(102 584)	18.1%	(106 059)	18.0%	(3.3%)
Suppliers and employees	(546 425)	(102 584)	18.8%	(102 584)	18.8%	(106 059)	18.3%	(3.3%)
Finance charges	(21 529)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	71 935	58 302	81.0%	58 302	81.0%	(39 154)	102.7%	(248.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(109 480)	(19 166)	17.5%	(19 166)	17.5%	(2 218)	5.2%	764.2%
Capital assets	(109 480)	(19 166)	17.5%	(19 166)	17.5%	(2 218)	5.2%	764.2%
Net Cash from(used) Investing Activities	(109 480)	(19 166)	17.5%	(19 166)	17.5%	(2 218)	5.2%	764.2%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(37 545)	39 137	(104.2%)	39 137	(104.2%)	(41 371)	51.0%	(194.6%)
Cash/cash equivalents at the year begin:	193 960	41 837	21.6%	41 837	21.6%	84 123	13 859.5%	(50.3%)
Cash/cash equivalents at the year end:	156 415	84 340	53.9%	84 340	53.9%	(23 689)	29.4%	(456.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 440	1.3%	2 360	1.3%	3 216	1.7%	180 195	95.7%	188 211	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 269	7.9%	3 666	6.8%	3 000	5.5%	43 148	79.8%	54 083	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 378	4.9%	9 016	3.9%	8 445	3.7%	201 820	87.5%	230 659	22.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 508	1.8%	2 349	1.7%	2 375	1.7%	133 272	94.9%	140 503	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 598	1.9%	1 137	1.4%	1 084	1.3%	79 639	95.4%	83 458	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	352	100.0%	352	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 744	2.2%	6 619	2.2%	6 447	2.1%	280 668	93.4%	300 478	29.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	110	.3%	43	.1%	52	.2%	31 380	99.4%	31 585	3.1%	-	-	-	-
Total By Income Source	29 048	2.8%	25 189	2.4%	24 620	2.4%	950 474	92.3%	1 029 330	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 275	4.8%	1 287	2.7%	1 879	3.9%	42 182	88.6%	47 623	4.6%	-	-	-	-
Commercial	13 184	5.1%	12 103	4.7%	11 188	4.4%	220 149	85.8%	256 624	24.9%	-	-	-	-
Households	13 589	1.9%	11 799	1.6%	11 552	1.6%	688 143	94.9%	725 083	70.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 048	2.8%	25 189	2.4%	24 620	2.4%	950 474	92.3%	1 029 330	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 985	1.1%	18 978	3.0%	9 570	1.5%	602 507	94.4%	638 041	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 985	1.1%	18 978	3.0%	9 570	1.5%	602 507	94.4%	638 041	100.0%

Contact Details

Municipal Manager	Ms R Tshiewaise	014 772 2295
Chief Financial Officer	Ms R Tshiewaise	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter			Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 006 714	335 964	33.4%	335 964	33.4%	327 065	32.4%	2.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 697	5 670	17.3%	5 670	17.3%	5 937	16.2%	(4.5%)
Sale of Goods and Rendering of Services	45 271	1 912	4.2%	1 912	4.2%	1 018	2.1%	87.9%
Agency services	13 250	3 091	23.3%	3 091	23.3%	2 771	21.3%	11.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 672	2 850	22.5%	2 850	22.5%	34	.3%	8 195.3%
Interest earned from Current and Non Current Assets	93 500	18 895	20.2%	18 895	20.2%	20 372	22.6%	(7.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 755	952	25.4%	952	25.4%	812	25.6%	17.3%
Licence and permits	1 067	284	26.6%	284	26.6%	176	20.5%	61.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 412	863	13.5%	863	13.5%	1 045	15.6%	(17.4%)
Non-Exchange Revenue								
Property rates	121 872	33 060	27.1%	33 060	27.1%	26 213	24.2%	26.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 546	21	.5%	21	.5%	13	.1%	64.2%
Licences or permits	-	-	-	-	-	0	-	(100.0%)
Transfer and subsidies - Operational	646 148	262 524	40.6%	262 524	40.6%	261 972	39.7%	.2%
Interest	25 524	5 841	22.9%	5 841	22.9%	6 702	33.5%	(12.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	957 228	203 117	21.2%	203 117	21.2%	180 536	19.7%	12.5%
Employee related costs	391 144	94 100	24.1%	94 100	24.1%	83 830	22.4%	12.3%
Remuneration of councillors	39 916	8 615	21.6%	8 615	21.6%	8 148	21.5%	5.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	24 266	2 815	11.6%	2 815	11.6%	5 798	27.0%	(51.4%)
Debt impairment	81 354	10 585	13.0%	10 585	13.0%	10 631	11.6%	(.4%)
Depreciation and amortisation	85 933	22 250	25.9%	22 250	25.9%	19 334	24.5%	15.1%
Interest	3 208	-	-	-	-	-	-	-
Contracted services	181 181	32 671	18.0%	32 671	18.0%	29 633	18.4%	10.3%
Transfers and subsidies	2 299	-	-	-	-	602	27.3%	(100.0%)
Irrecoverable debts written off	4 694	1 570	33.4%	1 570	33.4%	760	11.7%	106.5%
Operational costs	139 082	30 511	21.9%	30 511	21.9%	21 774	16.2%	40.1%
Losses on disposal of Assets	2 063	-	-	-	-	-	-	-
Other Losses	2 088	-	-	-	-	25	1.3%	(100.0%)
Surplus/(Deficit)	49 486	132 847	-	132 847	-	146 529	-	-
Transfers and subsidies - capital (monetary allocations)	134 851	63 914	47.4%	63 914	47.4%	62 452	48.9%	2.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	184 337	196 761	-	196 761	-	208 981	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	184 337	196 761	-	196 761	-	208 981	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 337	196 761	-	196 761	-	208 981	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 337	196 761	-	196 761	-	208 981	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		184 337	43 609	23.7%	43 609	23.7%	53 021	24.2%	(17.8%)
National Government		134 976	39 412	29.2%	39 412	29.2%	41 973	32.7%	(6.1%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		134 976	39 412	29.2%	39 412	29.2%	41 973	32.7%	(6.1%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		49 361	4 196	8.5%	4 196	8.5%	11 047	12.1%	(62.0%)
Capital Expenditure Functional		184 337	43 609	23.7%	43 609	23.7%	53 021	24.2%	(17.8%)
Municipal governance and administration		8 000	5	.1%	5	.1%	-	-	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		8 000	5	.1%	5	.1%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		19 201	2 633	13.7%	2 633	13.7%	914	5.9%	188.1%
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		15 000	442	2.9%	442	2.9%	77	76.8%	475.6%
Public Safety		-	-	-	-	-	-	-	-
Housing		4 201	2 191	52.2%	2 191	52.2%	837	5.4%	161.8%
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		131 637	40 971	31.1%	40 971	31.1%	51 197	27.4%	(20.0%)
Planning and Development		125	-	-	-	-	30	15.0%	(100.0%)
Road Transport		131 512	40 971	31.2%	40 971	31.2%	51 167	27.4%	(19.9%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		25 499	-	-	-	-	909	7.7%	(100.0%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		25 499	-	-	-	-	909	7.7%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 040 698	417 285	40.1%	417 285	40.1%	414 133	41.6%	
Property rates		54 843	13 809	25.2%	13 809	25.2%	15 667	26.7%	
Service charges		14 714	3 854	26.2%	3 854	26.2%	3 173	13.5%	

Other revenue	79 454	27 099	34.1%	27 099	34.1%	39 122	109.0%	(30.7%)
Transfers and Subsidies - Operational	646 148	270 611	41.9%	270 611	41.9%	269 621	40.9%	.4%
Transfers and Subsidies - Capital	134 851	82 667	61.3%	82 667	61.3%	66 147	51.8%	25.0%
Interest	110 688	19 245	17.4%	19 245	17.4%	20 403	22.7%	(5.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(777 897)	(201 956)	26.0%	(201 956)	26.0%	(157 860)	21.6%	27.9%
Suppliers and employees	(775 589)	(201 956)	26.0%	(201 956)	26.0%	(157 860)	21.7%	27.9%
Finance charges	(8)	-	-	-	-	-	-	-
Transfers and grants	(2 299)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	262 801	215 330	81.9%	215 330	81.9%	256 273	97.0%	(16.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(184 337)	(45 193)	24.5%	(45 193)	24.5%	(72 303)	33.0%	(37.5%)
Capital assets	(184 337)	(45 193)	24.5%	(45 193)	24.5%	(72 303)	33.0%	(37.5%)
Net Cash from/(used) Investing Activities	(184 337)	(45 193)	24.5%	(45 193)	24.5%	(72 303)	33.0%	(37.5%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	78 464	170 136	216.8%	170 136	216.8%	183 970	410.2%	(7.5%)
Cash/cash equivalents at the year begin:	1 185 935	1 013 940	85.5%	1 013 940	85.5%	921 273	93.2%	10.1%
Cash/cash equivalents at the year end:	1 264 399	1 184 077	93.6%	1 184 077	93.6%	1 105 244	107.0%	7.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 645	3.3%	8 777	2.5%	6 519	1.8%	327 105	92.4%	354 045	49.3%	(0)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 682	1.8%	2 308	1.6%	2 243	1.5%	139 271	95.1%	146 504	20.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	32 888	100.0%	32 888	4.6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 961	1.8%	2 911	1.8%	2 881	1.7%	157 143	94.7%	165 896	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	135	.7%	172	.9%	135	.7%	19 004	97.7%	19 446	2.7%	(1 009)	(5.2%)	-	-
Total By Income Source	17 423	2.4%	14 168	2.0%	11 778	1.6%	675 414	94.0%	718 782	100.0%	(1 009)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 624	3.0%	4 813	3.2%	3 370	2.2%	139 195	91.6%	152 002	21.1%	(13)	-	-	-
Commercial	6 745	4.6%	3 390	2.3%	2 594	1.8%	132 946	91.3%	145 674	20.3%	(142)	(.1%)	-	-
Households	6 055	1.4%	5 965	1.4%	5 814	1.4%	403 272	95.8%	421 106	58.6%	(854)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 423	2.4%	14 168	2.0%	11 778	1.6%	675 414	94.0%	718 782	100.0%	(1 009)	(.1%)	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mrs MM Matshivha	015 962 7593
Chief Financial Officer	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 121 282	360 465	32.1%	360 465	32.1%	362 615	34.1%	(.6%)
Exchange Revenue								
Service charges - Electricity	200	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	31 400	7 810	24.9%	7 810	24.9%	6 148	21.2%	27.0%
Sale of Goods and Rendering of Services	141 070	2 580	1.8%	2 580	1.8%	5 614	5.2%	(54.0%)
Agency services	9 201	1 826	19.8%	1 826	19.8%	2 246	28.7%	(18.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 643	1 929	25.2%	1 929	25.2%	1 745	26.9%	10.5%
Interest earned from Current and Non Current Assets	14 376	3 873	26.9%	3 873	26.9%	5 542	47.1%	(30.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469	112	23.8%	112	23.8%	111	34.6%	.1%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 926	4 679	119.2%	4 679	119.2%	822	38.6%	469.4%
Non-Exchange Revenue								
Property rates	240 179	68 680	28.6%	68 680	28.6%	71 470	31.6%	(3.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 644	39	1.1%	39	1.1%	24	.7%	60.1%
Licences or permits	7 842	1 419	18.1%	1 419	18.1%	1 857	26.1%	(23.6%)
Transfer and subsidies - Operational	625 403	257 910	41.2%	257 910	41.2%	259 610	40.8%	(.7%)
Interest	35 930	8 182	22.8%	8 182	22.8%	7 427	33.1%	10.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	1 428	-	1 428	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	998 092	205 982	20.6%	205 982	20.6%	196 721	19.5%	4.7%
Employee related costs	282 883	72 080	25.5%	72 080	25.5%	67 283	24.8%	7.1%
Remuneration of councillors	46 350	11 000	23.7%	11 000	23.7%	10 633	23.7%	3.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	6 504	1 072	16.5%	1 072	16.5%	424	6.4%	152.7%
Debt impairment	54 501	-	-	-	-	-	-	-
Depreciation and amortisation	74 288	16 541	22.3%	16 541	22.3%	-	-	(100.0%)
Interest	900	-	-	-	-	1	-	(100.0%)
Contracted services	391 104	66 675	17.0%	66 675	17.0%	77 964	19.1%	(14.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 919	1 199	41.1%	1 199	41.1%	556	26.8%	115.6%
Operational costs	138 644	35 777	25.8%	35 777	25.8%	39 859	27.0%	(10.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	1 639	-	1 639	-	-	-	(100.0%)
Surplus/(Deficit)	123 189	154 483	-	154 483	-	165 894	-	-
Transfers and subsidies - capital (monetary allocations)	180 101	55 042	30.6%	55 042	30.6%	23 717	12.8%	132.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	303 290	209 525		209 525		189 612		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	303 290	209 525		209 525		189 612		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	303 290	209 525		209 525		189 612		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	303 290	209 525		209 525		189 612		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	289 401	53 040	18.3%	53 040	18.3%	68 468	19.4%	(22.5%)
National Government	180 101	48 365	26.9%	48 365	26.9%	18 943	11.7%	155.3%
Provincial Government	-	-	-	-	-	2 255	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	180 101	48 365	26.9%	48 365	26.9%	21 197	13.1%	128.2%
Borrowing	-	-	-	-	-	32 626	93.8%	(100.0%)
Internally generated funds	109 300	4 675	4.3%	4 675	4.3%	14 645	9.4%	(68.1%)
Capital Expenditure Functional	289 401	53 040	18.3%	53 040	18.3%	70 207	19.9%	(24.5%)
Municipal governance and administration	38 900	179	.5%	179	.5%	2 265	4.2%	(92.1%)
Executive and Council	6 900	-	-	-	-	2 265	15.6%	(100.0%)
Finance and administration	32 000	179	.6%	179	.6%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	7 800	192	2.5%	192	2.5%	1 008	17.6%	(80.9%)
Community and Social Services	6 600	192	2.9%	192	2.9%	1 008	22.7%	(80.9%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 200	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	213 628	37 538	17.6%	37 538	17.6%	65 268	22.9%	(42.5%)
Planning and Development	1 000	-	-	-	-	-	-	-
Road Transport	212 628	37 538	17.7%	37 538	17.7%	65 268	23.3%	(42.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	29 074	15 132	52.0%	15 132	52.0%	1 667	20.2%	807.9%
Energy sources	23 474	1 616	6.9%	1 616	6.9%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	5 600	13 515	241.3%	13 515	241.3%	1 667	20.2%	710.9%
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		1 309 063	418 543	32.0%	418 543	32.0%	351 127	28.5%	19.2%
Property rates		180 134	42 940	23.8%	42 940	23.8%	32 391	13.9%	32.6%
Service charges		23 700	4 831	20.4%	4 831	20.4%	4 675	13.9%	3.3%

Other revenue	252 670	18 367	7.3%	18 367	7.3%	16 681	12.5%	10.1%
Transfers and Subsidies - Operational	625 403	260 426	41.6%	260 426	41.6%	260 095	40.9%	.1%
Transfers and Subsidies - Capital	180 101	90 127	50.0%	90 127	50.0%	31 804	17.1%	183.4%
Interest	47 055	1 853	3.9%	1 853	3.9%	5 480	60.0%	(66.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(864 384)	(153 232)	17.7%	(153 232)	17.7%	(205 187)	23.8%	(25.3%)
Suppliers and employees	(864 384)	(153 232)	17.7%	(153 232)	17.7%	(205 187)	23.3%	(25.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	444 679	265 311	59.7%	265 311	59.7%	145 940	39.7%	81.8%
Cash Flow from Investing Activities								
Receipts	-	(1 335)	-	(1 335)	-	(1 335)	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(1 335)	-	(1 335)	-	(1 335)	-	-
Payments	(289 401)	(105 583)	36.5%	(105 583)	36.5%	(83 333)	23.6%	26.7%
Capital assets	(289 401)	(105 583)	36.5%	(105 583)	36.5%	(83 333)	23.6%	26.7%
Net Cash from/(used) Investing Activities	(289 401)	(106 917)	36.9%	(106 917)	36.9%	(84 667)	24.0%	26.3%
Cash Flow from Financing Activities								
Receipts	-	(11 275)	-	(11 275)	-	(11 275)	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(11 275)	-	(11 275)	-	(11 275)	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(11 275)	-	(11 275)	-	(11 275)	-	-
Net Increase/(Decrease) in cash held	155 278	147 119	94.7%	147 119	94.7%	49 998	341.8%	194.2%
Cash/cash equivalents at the year begin:	99 298	202 274	203.7%	202 274	203.7%	100 033	45.9%	102.2%
Cash/cash equivalents at the year end:	254 576	349 392	137.2%	349 392	137.2%	149 297	64.2%	134.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 612	4.5%	10 454	2.4%	14 722	3.4%	390 742	89.7%	435 529	73.9%	(1 242)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 863	3.1%	1 979	2.1%	1 822	2.0%	86 389	92.8%	93 052	15.8%	166	.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 428	6.1%	3 347	5.9%	3 185	5.7%	46 354	82.3%	56 314	9.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	1.1%	46	1.0%	40	.8%	4 568	97.1%	4 704	.8%	(43)	(.9%)	-	-
Total By Income Source	25 953	4.4%	15 825	2.7%	19 769	3.4%	528 053	89.6%	589 600	100.0%	(1 119)	(.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	634	.8%	533	.6%	5 069	6.0%	77 993	92.6%	84 229	14.3%	(592)	(.7%)	-	-
Commercial	18 969	6.5%	10 854	3.7%	10 521	3.6%	250 942	86.2%	291 186	49.4%	134	-	-	-
Households	6 450	3.0%	4 439	2.1%	4 179	2.0%	199 118	93.0%	214 185	36.3%	(661)	(.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 953	4.4%	15 825	2.7%	19 769	3.4%	528 053	89.6%	589 600	100.0%	(1 119)	(.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26	11.1%	-	-	-	-	206	88.9%	231	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	26	11.1%	-	-	-	-	206	88.9%	231	100.0%

Contact Details

Municipal Manager	Mr Makgata Joel	013 231 121
Chief Financial Officer	Mr Lesley Makgopa	013 231 1000

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2 539 032	813 002	32.0%	813 002	32.0%	716 685	34.0%	13.4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	760 132	96 997	12.8%	96 997	12.8%	50 866	11.1%	90.7%
Service charges - Waste Water Management	26	10	37.4%	10	37.4%	4	34.7%	132.3%
Service charges - Waste Management	635	101	16.0%	101	16.0%	221	45.4%	(54.1%)
Sale of Goods and Rendering of Services	3 111	363	11.7%	363	11.7%	229	21.0%	58.8%
Agency services	-	-	-	-	-	-	-	-
Interest	46 120	7 832	17.0%	7 832	17.0%	14 175	34.3%	(44.7%)
Interest earned from Receivables	113 750	34 167	30.0%	34 167	30.0%	25 037	29.2%	36.5%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	2 311	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	330	108	32.8%	108	32.8%	116	28.9%	(6.1%)
Transfer and subsidies - Operational	1 612 617	673 423	41.8%	673 423	41.8%	626 037	41.1%	7.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 988 229	390 758	19.7%	390 758	19.7%	356 142	16.9%	9.7%
Employee related costs	808 707	205 691	25.4%	205 691	25.4%	185 128	22.7%	11.1%
Remuneration of councillors	16 793	4 081	24.3%	4 081	24.3%	3 642	18.4%	12.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	236 795	20 098	8.5%	20 098	8.5%	16 346	6.9%	23.0%
Debt impairment	208 600	-	-	-	-	-	-	-
Depreciation and amortisation	185 377	42 809	23.1%	42 809	23.1%	54 458	23.8%	(21.4%)
Interest	1	-	-	-	-	-	-	-
Contracted services	332 920	76 249	22.9%	76 249	22.9%	49 709	13.3%	53.4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 215	-	-	-	-	-	-	-
Operational costs	193 719	41 830	21.6%	41 830	21.6%	46 859	22.2%	(10.7%)
Losses on disposal of Assets	102	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	550 803	422 244	-	422 244	-	360 543	-	-
Transfers and subsidies - capital (monetary allocations)	667 748	239 145	35.8%	239 145	35.8%	88 678	13.8%	169.7%
Transfers and subsidies - capital (in-kind)	4 956	-	-	-	-	2 289	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 223 507	661 388		661 388		451 511		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 223 507	661 388		661 388		451 511		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 223 507	661 388		661 388		451 511		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 223 507	661 388		661 388		451 511		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		786 704	211 707	26.9%	211 707	26.9%	96 845	12.8%	118.6%	
National Government		667 748	207 952	31.1%	207 952	31.1%	77 265	13.0%	169.1%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		667 748	207 952	31.1%	207 952	31.1%	77 265	13.0%	169.1%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		118 956	3 755	3.2%	3 755	3.2%	19 580	12.1%	(80.8%)	
Capital Expenditure Functional		786 704	211 707	26.9%	211 707	26.9%	96 845	12.8%	118.6%	
Municipal governance and administration		43 202	16	-	16	-	866	1.3%	(98.2%)	
Executive and Council		30	-	-	-	-	82	136.0%	(100.0%)	
Finance and administration		41 383	16	-	16	-	784	1.2%	(98.0%)	
Internal audit		1 789	-	-	-	-	-	-	-	
Community and Public Safety		5 207	-	-	-	-	-	-	-	
Community and Social Services		377	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		4 830	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		15 234	1 705	11.2%	1 705	11.2%	-	-	(100.0%)	
Planning and Development		2 895	1 705	58.9%	1 705	58.9%	-	-	(100.0%)	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		12 339	-	-	-	-	-	-	-	
Trading Services		723 060	209 986	29.0%	209 986	29.0%	95 979	14.2%	118.8%	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		721 860	209 986	29.1%	209 986	29.1%	73 891	11.6%	184.2%	
Waste Water Management		1 200	-	-	-	-	22 089	53.7%	(100.0%)	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		2 666 778	1 055 910	39.6%	1 055 910	39.6%	886 867	35.4%	19.1%
Property rates		-	-	-	-	-	-	-	-
Service charges		191 062	15 060	7.9%	15 060	7.9%	12 905	10.0%	16.7%

Other revenue	149 127	2 283	1.5%	2 283	1.5%	2 666	1.8%	(14.4%)
Transfers and Subsidies - Operational	1 612 722	997 211	61.8%	997 211	61.8%	818 516	53.8%	21.8%
Transfers and Subsidies - Capital	667 748	33 525	5.0%	33 525	5.0%	38 605	6.0%	(13.2%)
Interest	46 120	7 832	17.0%	7 832	17.0%	14 175	24.3%	(44.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 554 672)	(225 975)	14.5%	(225 975)	14.5%	(127 050)	8.4%	77.9%
Suppliers and employees	(1 554 671)	(225 975)	14.5%	(225 975)	14.5%	(127 050)	8.4%	77.9%
Finance charges	(1)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 112 107	829 935	74.6%	829 935	74.6%	759 817	76.2%	9.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(708 034)	(268 683)	37.9%	(268 683)	37.9%	(117 776)	16.7%	128.1%
Capital assets	(708 034)	(268 683)	37.9%	(268 683)	37.9%	(117 776)	16.7%	128.1%
Net Cash from/(used) Investing Activities	(708 034)	(268 683)	37.9%	(268 683)	37.9%	(117 776)	16.7%	128.1%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	404 073	561 252	138.9%	561 252	138.9%	642 041	219.5%	(12.6%)
Cash/cash equivalents at the year begin:	420 928	64 860	15.4%	64 860	15.4%	511 211	232.4%	(87.3%)
Cash/cash equivalents at the year end:	825 001	628 496	76.2%	628 496	76.2%	1 157 276	225.8%	(45.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 732	1.4%	61 029	2.6%	55 163	2.4%	2 177 680	93.6%	2 327 604	82.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 625	1.5%	1 574	1.5%	1 551	1.4%	102 578	95.6%	107 328	3.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 055	3.1%	11 811	3.1%	11 603	3.0%	348 272	90.8%	383 741	13.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	14 132	100.0%	14 132	5%	-	-	-	-
Total By Income Source	47 412	1.7%	74 414	2.6%	68 317	2.4%	2 642 663	93.3%	2 832 806	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 871	4.9%	6 034	6.0%	4 001	4.0%	84 991	85.1%	99 897	3.5%	-	-	-	-
Commercial	4 466	1.8%	11 327	4.6%	6 306	2.5%	226 815	91.1%	248 914	8.8%	-	-	-	-
Households	38 074	1.5%	57 053	2.3%	58 011	2.3%	2 330 857	93.8%	2 483 994	87.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	47 412	1.7%	74 414	2.6%	68 317	2.4%	2 642 663	93.3%	2 832 806	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 310	1.1%	32	-	-	-	204 278	98.9%	206 620	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 310	1.1%	32	-	-	-	204 278	98.9%	206 620	100.0%

Contact Details

Municipal Manager	Mr Zwannda Norman Kutama	015 960 2009
Chief Financial Officer	Mr Lavhelesani Esrom Mbulaheni	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	171 662	66 931	39.0%	66 931	39.0%	66 676	40.4%	4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	72	119	165.0%	119	165.0%	6	9.5%	1 814.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	0	(33.3%)	0	(33.3%)	-	-	(100.0%)
Interest earned from Current and Non Current Assets	3 614	76	2.1%	76	2.1%	912	26.6%	(91.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 155	485	15.4%	485	15.4%	1 234	55.3%	(60.7%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	164 821	66 250	40.2%	66 250	40.2%	64 524	40.5%	2.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	198 879	55 413	27.9%	55 413	27.9%	44 409	22.6%	24.8%
Employee related costs	136 360	35 300	25.9%	35 300	25.9%	31 426	23.8%	12.3%
Remuneration of councillors	10 989	2 413	22.0%	2 413	22.0%	2 039	19.5%	18.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 530	1 364	24.7%	1 364	24.7%	1 415	22.6%	(3.6%)
Interest	-	-	-	-	-	-	-	-
Contracted services	13 422	2 271	16.9%	2 271	16.9%	2 627	21.0%	(13.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	32 578	14 066	43.2%	14 066	43.2%	6 902	19.9%	103.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 217)	11 518	-	11 518	-	22 267	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(27 217)	11 518		11 518		22 267		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(27 217)	11 518		11 518		22 267		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(27 217)	11 518		11 518		22 267		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 217)	11 518		11 518		22 267		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		100	-	-	-	-	-	-	
National Government		-	-	-	-	-	-	-	
Provincial Government		-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	
Transfers recognised - capital		-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	
Internally generated funds		100	-	-	-	-	-	-	
Capital Expenditure Functional		100	-	-	-	-	-	-	
Municipal governance and administration		100	-	-	-	-	-	-	
Executive and Council		-	-	-	-	-	-	-	
Finance and administration		100	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	
Trading Services		-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	
Water Management		-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		172 632	69 732	40.4%	69 732	40.4%	68 755	41.7%	
Property rates		-	-	-	-	-	-	-	
Service charges		-	-	-	-	-	-	-	

Other revenue	4 198	704	16.8%	704	16.8%	1 297	56.4%	(45.7%)
Transfers and Subsidies - Operational	164 821	69 028	41.9%	69 028	41.9%	66 644	41.8%	3.6%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	3 613	-	-	-	-	815	23.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(172 649)	(49 708)	28.8%	(49 708)	28.8%	(48 099)	25.5%	3.3%
Suppliers and employees	(172 649)	(49 708)	28.8%	(49 708)	28.8%	(48 099)	25.5%	3.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(17)	20 023	(116 896.1%)	20 023	(116 896.1%)	20 657	(86.5%)	(3.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(55)	-	-	-	-	-	-	-
Capital assets	(55)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(55)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(72)	20 023	(27 760.2%)	20 023	(27 760.2%)	20 657	(86.5%)	(3.1%)
Cash/cash equivalents at the year begin:	5 929	218	3.7%	218	3.7%	5 390	-	(96.0%)
Cash/cash equivalents at the year end:	5 857	20 224	345.3%	20 224	345.3%	26 047	(109.0%)	(22.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	100.0%	-	-	-	-	-	-	12	100.0%	-	-	-	-
Total By Income Source	12	100.0%	-	-	-	-	-	-	12	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	12	100.0%	-	-	-	-	-	-	12	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12	100.0%	-	-	-	-	-	-	12	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	19	15.8%	-	-	103	84.2%	122	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	19	15.8%	-	-	103	84.2%	122	100.0%

Contact Details

Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Chief Financial Officer	Mr TP Tebjani	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	837 275	252 934	30.2%	252 934	30.2%	225 843	29.1%	12.0%
Exchange Revenue								
Service charges - Electricity	40 396	13 999	34.7%	13 999	34.7%	9 029	25.0%	55.1%
Service charges - Water	17 998	4 816	26.8%	4 816	26.8%	2 213	13.0%	117.6%
Service charges - Waste Water Management	13 137	3 386	25.8%	3 386	25.8%	1 715	13.8%	97.5%
Service charges - Waste Management	14 293	3 154	22.1%	3 154	22.1%	1 987	14.7%	58.8%
Sale of Goods and Rendering of Services	504	2 292	454.9%	2 292	454.9%	812	30.3%	182.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 934	5 404	19.3%	5 404	19.3%	3 402	12.9%	58.8%
Interest earned from Current and Non Current Assets	14 970	3 654	24.4%	3 654	24.4%	3 168	22.4%	15.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 265	205	16.2%	205	16.2%	80	6.7%	156.0%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	83 244	178	2%	178	2%	94	3%	89.4%
Non-Exchange Revenue								
Property rates	141 166	19 847	14.1%	19 847	14.1%	14 069	10.4%	41.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	817	53	6.5%	53	6.5%	137	17.4%	(61.5%)
Licences or permits	-	5	-	5	-	6	-	(12.5%)
Transfer and subsidies - Operational	459 865	190 898	41.5%	190 898	41.5%	185 611	40.0%	2.8%
Interest	21 687	5 041	23.2%	5 041	23.2%	3 520	17.2%	43.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	836 823	189 136	22.6%	189 136	22.6%	144 171	19.0%	31.2%
Employee related costs	281 529	64 798	23.0%	64 798	23.0%	57 976	21.0%	11.8%
Remuneration of councillors	28 802	6 240	21.7%	6 240	21.7%	7 302	26.4%	(14.5%)
Bulk purchases - electricity	139 825	34 989	25.0%	34 989	25.0%	18 008	14.5%	94.3%
Inventory consumed	45 165	4 414	9.8%	4 414	9.8%	5 687	19.7%	(22.4%)
Debt impairment	28 872	-	-	-	-	-	-	-
Depreciation and amortisation	65 123	22 024	33.8%	22 024	33.8%	12 344	22.2%	78.4%
Interest	3 736	1 578	42.2%	1 578	42.2%	277	14.0%	469.1%
Contracted services	110 780	31 986	28.9%	31 986	28.9%	23 921	18.5%	33.7%
Transfers and subsidies	2 795	630	22.6%	630	22.6%	12	-	5 152.9%
Irrecoverable debts written off	27 793	-	-	-	-	(111)	(7%)	(100.0%)
Operational costs	102 403	22 477	22.0%	22 477	22.0%	18 754	26.0%	19.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	453	63 798	-	63 798	-	81 672	-	-
Transfers and subsidies - capital (monetary allocations)	430 354	90 022	20.9%	90 022	20.9%	49 604	10.5%	81.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	430 807	153 820		153 820		131 277		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	430 807	153 820		153 820		131 277		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	430 807	153 820		153 820		131 277		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	430 807	153 820		153 820		131 277		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		435 804	79 443	18.2%	79 443	18.2%	58 079	11.9%	36.8%
National Government		425 496	79 406	18.7%	79 406	18.7%	57 978	12.1%	37.0%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		425 496	79 406	18.7%	79 406	18.7%	57 978	12.1%	37.0%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		10 307	37	.4%	37	.4%	100	.8%	(62.7%)
Capital Expenditure Functional		435 804	79 443	18.2%	79 443	18.2%	58 079	11.9%	36.8%
Municipal governance and administration		3 650	37	1.0%	37	1.0%	51	1.0%	(26.3%)
Executive and Council		300	-	-	-	-	-	-	-
Finance and administration		3 350	37	1.1%	37	1.1%	51	1.0%	(26.3%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		12 063	-	-	-	-	-	-	-
Community and Social Services		11 863	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		200	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		304 047	62 509	20.6%	62 509	20.6%	56 149	12.3%	11.3%
Planning and Development		303 633	62 509	20.6%	62 509	20.6%	49 112	11.4%	27.3%
Road Transport		414	-	-	-	-	7 037	29.2%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		116 043	16 897	14.6%	16 897	14.6%	1 879	11.1%	799.1%
Energy sources		21 043	7 897	37.5%	7 897	37.5%	1 879	14.2%	320.2%
Water Management		95 000	9 000	9.5%	9 000	9.5%	-	-	(100.0%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 261 232	386 954	30.7%	386 954	30.7%	361 455	29.5%	7.1%
Property rates		91 758	6 412	7.0%	6 412	7.0%	8 919	10.1%	(28.1%)
Service charges		69 028	15 952	23.1%	15 952	23.1%	12 149	22.5%	31.3%

Other revenue	171 744	2 137	1.2%	2 137	1.2%	17 993	13.8%	(88.1%)
Transfers and Subsidies - Operational	460 369	196 075	42.6%	196 075	42.6%	187 462	40.4%	4.6%
Transfers and Subsidies - Capital	430 354	162 131	37.7%	162 131	37.7%	132 321	27.9%	22.5%
Interest	37 979	4 246	11.2%	4 246	11.2%	2 612	18.5%	62.6%
Dividends	-	-	-	-	-	-	-	-
Payments	(715 036)	(58 671)	8.2%	(58 671)	8.2%	(69 356)	10.5%	(15.4%)
Suppliers and employees	(708 504)	(58 671)	8.3%	(58 671)	8.3%	(69 356)	10.5%	(15.4%)
Finance charges	(3 736)	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	546 197	328 282	60.1%	328 282	60.1%	292 099	51.8%	12.4%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(435 804)	(85 053)	19.5%	(85 053)	19.5%	(62 825)	12.8%	35.4%
Capital assets	(435 804)	(85 053)	19.5%	(85 053)	19.5%	(62 825)	12.8%	35.4%
Net Cash from/(used) Investing Activities	(435 804)	(85 053)	19.5%	(85 053)	19.5%	(62 825)	12.8%	35.4%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	110 393	243 229	220.3%	243 229	220.3%	229 274	311.1%	6.1%
Cash/cash equivalents at the year begin:	21 336	29 790	139.6%	29 790	139.6%	20 905	457.1%	42.5%
Cash/cash equivalents at the year end:	131 729	270 278	205.2%	270 278	205.2%	250 047	319.4%	8.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 740	2.8%	1 940	3.1%	1 404	2.3%	56 803	91.8%	61 887	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 563	18.9%	1 131	6.0%	639	3.4%	13 500	71.7%	18 833	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 640	3.0%	5 356	2.9%	4 971	2.7%	170 162	91.4%	186 130	31.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 296	1.7%	1 131	1.5%	1 085	1.4%	72 130	95.4%	75 641	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 159	1.7%	1 003	1.5%	943	1.4%	64 865	95.4%	67 970	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 605	2.0%	3 486	2.0%	3 361	1.9%	166 032	94.1%	176 485	30.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	2.9%	1	1.1%	1	1.3%	54	94.7%	57	-	-	-	-	-
Total By Income Source	17 005	2.9%	14 048	2.4%	12 404	2.1%	543 545	92.6%	587 002	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 833	11.2%	1 936	7.6%	1 661	6.5%	18 936	74.7%	25 366	4.3%	-	-	-	-
Commercial	4 493	6.0%	2 771	3.7%	2 508	3.3%	65 680	87.0%	75 452	12.9%	-	-	-	-
Households	9 679	2.0%	9 341	1.9%	8 236	1.7%	458 929	94.4%	486 185	82.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 005	2.9%	14 048	2.4%	12 404	2.1%	543 545	92.6%	587 002	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	649	3.8%	-	-	16 647	96.2%	17 297	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	649	3.8%	-	-	16 647	96.2%	17 297	100.0%

Contact Details

Municipal Manager	Mr Thabethe ME	017 843 4065
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 923 323	588 133	30.6%	588 133	30.6%	108 432	6.2%	442.4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	113 720	22 024	19.4%	22 024	19.4%	20 788	18.4%	5.9%
Service charges - Waste Water Management	5 111	1 031	20.2%	1 031	20.2%	1 063	20.8%	(3.1%)
Service charges - Waste Management	10 651	2 625	24.6%	2 625	24.6%	2 497	23.5%	5.1%
Sale of Goods and Rendering of Services	30 335	469	1.5%	469	1.5%	482	1.6%	(2.7%)
Agency services	7 000	4 141	59.2%	4 141	59.2%	12 501	178.6%	(66.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	14 160	8 002	56.5%	8 002	56.5%	1 292	9.1%	519.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	136	12.5%	136	12.5%	261	24.1%	(48.0%)
Licence and permits	5 669	173	3.0%	173	3.0%	107	1.9%	60.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	132 630	811	.6%	811	.6%	32	7.5%	2 425.3%
Non-Exchange Revenue								
Property rates	250 631	66 176	26.4%	66 176	26.4%	66 547	26.6%	(.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	94	1.9%	94	1.9%	-	-	(100.0%)
Licences or permits	250	38	15.2%	38	15.2%	38	15.1%	1.0%
Transfer and subsidies - Operational	1 162 085	482 415	41.5%	482 415	41.5%	2 838	.3%	16 897.8%
Interest	180 000	-	-	-	-	(13)	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 875 423	233 784	12.5%	233 784	12.5%	192 957	11.8%	21.2%
Employee related costs	711 362	107 949	15.2%	107 949	15.2%	55 428	7.8%	94.8%
Remuneration of councillors	35 030	6 776	19.3%	6 776	19.3%	2 925	9.9%	131.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	28 423	1 295	4.6%	1 295	4.6%	1 702	10.0%	(23.9%)
Debt impairment	257 304	-	-	-	-	-	-	-
Depreciation and amortisation	264 524	17 506	6.6%	17 506	6.6%	-	-	(100.0%)
Interest	7 230	13	.2%	13	.2%	25	.3%	(49.5%)
Contracted services	363 303	56 469	15.5%	56 469	15.5%	81 858	39.5%	(31.0%)
Transfers and subsidies	4 700	1 765	37.5%	1 765	37.5%	345	5.2%	411.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	203 547	42 087	20.7%	42 087	20.7%	50 665	24.0%	(16.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(76)	-	(76)	-	9	-	(943.3%)
Surplus/(Deficit)	47 900	354 349	-	354 349	-	(84 525)	-	-
Transfers and subsidies - capital (monetary allocations)	532 283	2	-	2	-	56 087	10.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	580 183	354 351		354 351		(28 438)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	580 183	354 351		354 351		(28 438)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	580 183	354 351		354 351		(28 438)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	580 183	354 351		354 351		(28 438)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		580 183	45 579	7.9%	45 579	7.9%	80 442	12.3%	(43.3%)
National Government		523 683	21 753	4.2%	21 753	4.2%	75 455	18.0%	(71.2%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		523 683	21 753	4.2%	21 753	4.2%	75 455	18.0%	(71.2%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		56 500	23 826	42.2%	23 826	42.2%	4 986	2.1%	377.8%
Capital Expenditure Functional		580 183	45 579	7.9%	45 579	7.9%	80 442	12.3%	(43.3%)
Municipal governance and administration		1 000	2 803	280.3%	2 803	280.3%	45	.1%	6 129.2%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		1 000	2 803	280.3%	2 803	280.3%	45	.1%	6 129.2%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		67 500	-	-	-	-	5 114	10.5%	(100.0%)
Community and Social Services		16 000	-	-	-	-	2 746	17.5%	(100.0%)
Sport And Recreation		20 000	-	-	-	-	-	-	-
Public Safety		3 500	-	-	-	-	-	-	-
Housing		28 000	-	-	-	-	2 369	10.3%	(100.0%)
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		192 952	12 910	6.7%	12 910	6.7%	29 723	14.5%	(56.6%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		192 952	12 910	6.7%	12 910	6.7%	29 723	15.6%	(56.6%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		318 731	29 866	9.4%	29 866	9.4%	45 559	12.4%	(34.4%)
Energy sources		35 000	-	-	-	-	-	-	-
Water Management		198 731	9 554	4.8%	9 554	4.8%	42 895	17.9%	(77.7%)
Waste Water Management		56 000	20 312	36.3%	20 312	36.3%	2 664	2.9%	662.6%
Waste Management		29 000	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		2 041 090	258 874	12.7%	258 874	12.7%	-	-	(100.0%)
Property rates		77 660	16 178	20.8%	16 178	20.8%	-	-	(100.0%)
Service charges		46 022	3 049	6.6%	3 049	6.6%	-	-	(100.0%)

Other revenue	208 830	16 832	8.1%	16 832	8.1%	-	-	(100.0%)
Transfers and Subsidies - Operational	1 162 085	5 565	5%	5 565	5%	-	-	(100.0%)
Transfers and Subsidies - Capital	532 283	217 250	40.8%	217 250	40.8%	-	-	(100.0%)
Interest	14 160	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 422 607)	(319 256)	22.4%	(319 256)	22.4%	(56 682)	4.6%	463.2%
Suppliers and employees	(1 410 717)	(319 256)	22.6%	(319 256)	22.6%	(56 682)	4.7%	463.2%
Finance charges	(7 230)	-	-	-	-	-	-	-
Transfers and grants	(4 660)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	618 483	(60 382)	(9.8%)	(60 382)	(9.8%)	(56 682)	(8.8%)	6.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(667 223)	(45 579)	6.8%	(45 579)	6.8%	-	-	(100.0%)
Capital assets	(667 223)	(45 579)	6.8%	(45 579)	6.8%	-	-	(100.0%)
Net Cash from(used) Investing Activities	(667 223)	(45 579)	6.8%	(45 579)	6.8%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(48 740)	(105 961)	217.4%	(105 961)	217.4%	(56 682)	50.9%	86.9%
Cash/cash equivalents at the year begin:	205 018	232 964	113.6%	232 964	113.6%	3 125	1.5%	7 353.8%
Cash/cash equivalents at the year end:	156 277	126 807	81.1%	126 807	81.1%	(48 385)	(50.8%)	(362.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 466	2.6%	55	-	12 085	1.8%	649 823	95.6%	679 428	20.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 021	2.9%	(118)	-	18 844	1.4%	1 302 529	95.7%	1 361 277	40.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	826	1.9%	(0)	-	526	1.2%	42 944	96.9%	44 296	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 958	2.5%	(11)	-	908	1.1%	76 825	96.4%	79 680	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	135	6.5%	134	6.5%	-	-	1 787	86.9%	2 055	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	17 510	1.5%	(19)	-	17 745	1.5%	1 123 505	97.0%	1 158 741	34.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	23 525	100.0%	23 525	.7%	-	-	-	-
Total By Income Source	77 916	2.3%	40	-	50 109	1.5%	3 220 937	96.2%	3 349 003	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 795	1.8%	33	-	11 134	1.1%	973 879	97.1%	1 002 842	29.9%	-	-	-	-
Commercial	5 776	2.2%	28	-	3 411	1.3%	254 459	96.5%	263 674	7.9%	-	-	-	-
Households	16 627	1.5%	(6)	-	14 580	1.3%	1 060 553	97.1%	1 091 755	32.6%	-	-	-	-
Other	37 717	3.8%	(15)	-	20 984	2.1%	932 046	94.1%	990 732	29.6%	-	-	-	-
Total By Customer Group	77 916	2.3%	40	-	50 109	1.5%	3 220 937	96.2%	3 349 003	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100.0%	3 580	1.1%
PAYE deductions	50	5%	-	-	-	-	10 982	99.5%	11 032	3.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	16 347	106.3%	(1 292)	(8.4%)	(258)	(1.7%)	580	3.8%	15 378	4.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(6 659)	(7.1%)	3 071	3.3%	(6 893)	(7.4%)	103 868	111.2%	93 387	28.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 101	6.5%	(1 949)	(1.0%)	14 257	7.1%	176 009	87.4%	201 417	62.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 839	7.0%	(171)	(.1%)	7 106	2.2%	295 019	90.8%	324 794	100.0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Chief Financial Officer	Mrs Ntimane	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	4 778 061	1 450 574	30.4%	1 450 574	30.4%	1 289 582	28.9%	12.5%
Exchange Revenue								
Service charges - Electricity	1 886 167	486 632	25.8%	486 632	25.8%	446 746	27.0%	8.9%
Service charges - Water	127 078	31 064	24.4%	31 064	24.4%	28 444	23.7%	9.2%
Service charges - Waste Water Management	27 165	7 920	29.2%	7 920	29.2%	5 811	22.7%	36.3%
Service charges - Waste Management	175 911	45 800	26.0%	45 800	26.0%	41 514	25.0%	10.3%
Sale of Goods and Rendering of Services	16 424	10 934	66.6%	10 934	66.6%	3 367	22.5%	224.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 955	13 195	22.8%	13 195	22.8%	6 254	11.4%	111.0%
Interest earned from Current and Non Current Assets	11 447	5 771	50.4%	5 771	50.4%	2 689	25.8%	114.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	57 084	889.9%	57 084	889.9%	1 460	25.0%	3 810.9%
Licence and permits	174	102	58.6%	102	58.6%	46	29.3%	119.8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	89 114	9 785	11.0%	9 785	11.0%	12 657	7.1%	(22.7%)
Non-Exchange Revenue								
Property rates	1 122 539	272 606	24.3%	272 606	24.3%	258 129	24.4%	5.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	891	20.4%	891	20.4%	625	15.7%	42.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 212 731	497 731	41.0%	497 731	41.0%	471 100	41.6%	5.7%
Interest	40 574	11 058	27.3%	11 058	27.3%	10 741	28.1%	3.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	4 556 981	1 117 659	24.5%	1 117 659	24.5%	1 061 805	25.0%	5.3%
Employee related costs	1 291 089	350 417	27.1%	350 417	27.1%	332 441	25.1%	5.4%
Remuneration of councillors	64 660	16 474	25.5%	16 474	25.5%	15 657	20.9%	5.2%
Bulk purchases - electricity	1 380 692	493 798	35.8%	493 798	35.8%	453 429	31.0%	8.9%
Inventory consumed	124 771	15 118	12.1%	15 118	12.1%	15 342	17.8%	(1.5%)
Debt impairment	309 758	-	-	-	-	-	-	-
Depreciation and amortisation	757 582	103 084	13.6%	103 084	13.6%	138 490	24.5%	(25.6%)
Interest	81 008	8 860	10.9%	8 860	10.9%	9 927	13.3%	(10.8%)
Contracted services	426 176	70 211	16.5%	70 211	16.5%	65 998	17.0%	6.4%
Transfers and subsidies	24 374	8 281	34.0%	8 281	34.0%	-	-	(100.0%)
Irrecoverable debts written off	-	4 589	-	4 589	-	422	2.7%	986.5%
Operational costs	96 869	46 827	48.3%	46 827	48.3%	30 099	31.6%	55.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	221 080	332 914	-	332 914	-	227 777	-	-
Transfers and subsidies - capital (monetary allocations)	466 984	135 545	29.0%	135 545	29.0%	124 418	26.8%	8.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	688 064	468 459	-	468 459	-	352 195	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	688 064	468 459	-	468 459	-	352 195	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	688 064	468 459	-	468 459	-	352 195	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	688 064	468 459	-	468 459	-	352 195	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget	First Quarter		Year to Date		First Quarter		
			Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		Actual Expenditure
R thousands									
Capital Revenue and Expenditure									
Source of Finance		720 934	149 171	20.7%	149 171	20.7%	125 014	19.0%	19.3%
National Government		466 984	117 865	25.2%	117 865	25.2%	108 189	23.3%	8.9%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	1 136	-	(100.0%)
Transfers recognised - capital		466 984	117 865	25.2%	117 865	25.2%	109 325	23.6%	7.8%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		253 950	31 306	12.3%	31 306	12.3%	15 690	8.2%	99.5%
Capital Expenditure Functional		720 934	149 171	20.7%	149 171	20.7%	125 014	19.0%	19.3%
Municipal governance and administration		17 750	9 504	53.5%	9 504	53.5%	-	-	(100.0%)
Executive and Council		1 000	-	-	-	-	-	-	-
Finance and administration		16 750	9 504	56.7%	9 504	56.7%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		30 800	2 497	8.1%	2 497	8.1%	-	-	(100.0%)
Community and Social Services		13 900	1 401	10.1%	1 401	10.1%	-	-	(100.0%)
Sport And Recreation		15 300	1 096	7.2%	1 096	7.2%	-	-	(100.0%)
Public Safety		1 600	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		326 684	90 602	27.7%	90 602	27.7%	84 192	25.6%	7.6%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		326 684	90 602	27.7%	90 602	27.7%	84 192	25.6%	7.6%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		337 500	46 568	13.8%	46 568	13.8%	40 822	14.3%	14.1%
Energy sources		60 000	675	1.1%	675	1.1%	12 731	18.5%	(94.7%)
Water Management		194 000	12 267	6.3%	12 267	6.3%	7 723	6.4%	58.8%
Waste Water Management		58 000	19 126	33.0%	19 126	33.0%	15 316	18.3%	24.9%
Waste Management		25 500	14 500	56.9%	14 500	56.9%	5 053	40.4%	187.0%
Other		8 200	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		5 345 734	2 859 672	53.5%	2 859 672	53.5%	3 400 745	71.4%	(15.9%)
Property rates		1 058 433	234 603	22.2%	234 603	22.2%	1 895 049	188.4%	(87.6%)
Service charges		2 069 591	526 417	25.4%	526 417	25.4%	433 573	23.2%	21.4%

Other revenue	526 549	1 303 264	247.5%	1 303 264	247.5%	328 318	175.3%	297.0%
Transfers and Subsidies - Operational	1 212 731	498 148	41.1%	498 148	41.1%	472 049	41.6%	5.5%
Transfers and Subsidies - Capital	466 984	291 644	62.5%	291 644	62.5%	272 550	58.7%	7.0%
Interest	11 447	5 596	48.9%	5 596	48.9%	(793)	(.8%)	(805.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(4 469 393)	(1 681 803)	37.6%	(1 681 803)	37.6%	(3 121 790)	78.5%	(46.1%)
Suppliers and employees	(4 395 112)	(1 681 803)	38.3%	(1 681 803)	38.3%	(3 121 790)	80.0%	(46.1%)
Finance charges	(49 907)	-	-	-	-	-	-	-
Transfers and grants	(24 374)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	876 341	1 177 869	134.4%	1 177 869	134.4%	278 955	35.6%	322.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(720 934)	(149 171)	20.7%	(149 171)	20.7%	(125 014)	19.0%	19.3%
Capital assets	(720 934)	(149 171)	20.7%	(149 171)	20.7%	(125 014)	19.0%	19.3%
Net Cash from(used) Investing Activities	(720 934)	(149 171)	20.7%	(149 171)	20.7%	(125 014)	19.0%	19.3%
Cash Flow from Financing Activities								
Receipts	-	1 894	-	1 894	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 894	-	1 894	-	-	-	(100.0%)
Payments	(16 653)	-	-	-	-	-	-	-
Repayment of borrowing	(16 653)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(16 653)	1 894	(11.4%)	1 894	(11.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	138 754	1 030 593	742.7%	1 030 593	742.7%	153 941	140.7%	569.5%
Cash/cash equivalents at the year begin:	140 091	142 711	101.9%	142 711	101.9%	(65 727)	(32.0%)	(317.1%)
Cash/cash equivalents at the year end:	278 845	1 173 347	420.8%	1 173 347	420.8%	294 032	93.4%	299.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 620	7.5%	32	-	7 463	4.8%	135 293	87.6%	154 407	10.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	106 570	33.3%	1 503	.5%	33 882	10.6%	178 267	55.7%	320 222	21.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58 640	11.6%	162	-	30 327	6.0%	417 033	82.4%	506 161	34.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 545	8.5%	63	.2%	1 582	5.3%	25 914	86.1%	30 104	2.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 828	7.5%	34	-	7 287	4.2%	151 985	88.3%	172 135	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	162	3.9%	-	-	95	2.3%	3 872	93.8%	4 130	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	8 749	4.5%	1	-	8 436	4.3%	177 709	91.2%	194 895	13.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 635	55.1%	936	.9%	1 283	1.2%	44 720	42.8%	104 574	7.0%	-	-	-	-
Total By Income Source	258 749	17.4%	2 731	.2%	90 356	6.1%	1 134 793	76.3%	1 486 628	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	96 286	29.2%	19	-	31 628	9.6%	201 902	61.2%	329 835	22.2%	-	-	-	-
Commercial	80 397	23.1%	817	.2%	22 837	6.5%	244 615	70.2%	348 665	23.5%	-	-	-	-
Households	78 168	10.3%	1 885	.2%	32 803	4.3%	648 739	85.2%	761 594	51.2%	-	-	-	-
Other	3 899	8.4%	11	-	3 088	6.6%	39 537	85.0%	46 534	3.1%	-	-	-	-
Total By Customer Group	258 749	17.4%	2 731	.2%	90 356	6.1%	1 134 793	76.3%	1 486 628	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	157 850	8.3%	195 173	10.2%	40 928	2.1%	1 514 275	79.4%	1 908 226	65.9%
Bulk Water	1 734	.6%	4 975	1.6%	4 509	1.4%	302 494	96.4%	313 712	10.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 603	2.5%	17 238	2.6%	41 219	6.2%	594 905	88.8%	669 966	23.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 263	36.3%	4	.1%	1 269	36.4%	948	27.2%	3 484	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	177 451	6.1%	217 391	7.5%	87 925	3.0%	2 412 622	83.3%	2 895 388	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	396 929	115 202	29.0%	115 202	29.0%	105 025	27.6%	9.7%
Exchange Revenue								
Service charges - Electricity	95 868	26 060	27.2%	26 060	27.2%	19 871	19.0%	31.1%
Service charges - Water	30 589	6 895	22.5%	6 895	22.5%	7 447	25.7%	(7.4%)
Service charges - Waste Water Management	30 222	7 324	24.2%	7 324	24.2%	7 334	27.7%	(.1%)
Service charges - Waste Management	11 698	2 928	25.0%	2 928	25.0%	2 803	28.2%	4.4%
Sale of Goods and Rendering of Services	2 322	590	25.4%	590	25.4%	402	11.8%	46.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 629	14 460	25.5%	14 460	25.5%	13 214	27.8%	9.4%
Interest earned from Current and Non Current Assets	380	-	-	-	-	123	32.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	103	22.6%	103	22.6%	114	32.7%	(9.6%)
Licence and permits	3 064	(24)	(.8%)	(24)	(.8%)	993	11.4%	(102.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	10 800	6	.1%	6	.1%	9	17.2%	(30.1%)
Non-Exchange Revenue								
Property rates	40 669	10 638	26.2%	10 638	26.2%	8 481	21.8%	25.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	125	92	73.8%	92	73.8%	20	12.2%	351.6%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	114 108	46 128	40.4%	46 128	40.4%	44 214	40.1%	4.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	396 512	99 440	25.1%	99 440	25.1%	83 434	22.3%	19.2%
Employee related costs	84 090	25 397	30.2%	25 397	30.2%	22 822	28.0%	11.3%
Remuneration of councillors	8 292	2 045	24.7%	2 045	24.7%	1 788	26.4%	14.4%
Bulk purchases - electricity	126 388	38 763	30.7%	38 763	30.7%	31 908	28.5%	21.5%
Inventory consumed	7 500	2 167	28.9%	2 167	28.9%	2 779	21.2%	(22.1%)
Debt impairment	117 456	-	-	-	-	-	-	-
Depreciation and amortisation	22 035	61	.3%	61	.3%	-	-	(100.0%)
Interest	7 500	6 836	91.1%	6 836	91.1%	3 985	42.2%	71.6%
Contracted services	13 750	15 072	109.6%	15 072	109.6%	10 005	24.7%	50.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	9 500	9 098	95.8%	9 098	95.8%	10 146	53.4%	(10.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	417	15 762	-	15 762	-	21 591	-	-
Transfers and subsidies - capital (monetary allocations)	16 528	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 945	15 762		15 762		21 591		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	16 945	15 762		15 762		21 591		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 945	15 762		15 762		21 591		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	45	-	45	-	60	-	(25.6%)
Surplus/(Deficit) for the year	16 945	15 807		15 807		21 652		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Budget appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	16 526	4 425	26.8%	4 425	26.8%	4 395	12.8%	.7%
National Government	16 526	4 425	26.8%	4 425	26.8%	4 156	12.1%	6.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 526	4 425	26.8%	4 425	26.8%	4 156	12.1%	6.5%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	239	-	(100.0%)
Capital Expenditure Functional	16 526	4 425	26.8%	4 425	26.8%	4 395	12.8%	.7%
Municipal governance and administration	-	110	-	110	-	239	-	(54.1%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	110	-	110	-	239	-	(54.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	5 215	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	5 215	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 877	4 315	62.7%	4 315	62.7%	4 156	26.5%	3.8%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	6 877	4 315	62.7%	4 315	62.7%	4 156	26.5%	3.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	4 434	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	2 348	-	-	-	-	-	-	-
Waste Management	2 086	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		292 112	109 753	37.6%	109 753	37.6%	130 878	41.4%	(16.1%)
Property rates		29 688	5 726	19.3%	5 726	19.3%	4 412	18.5%	29.8%
Service charges		86 917	37 222	42.8%	37 222	42.8%	28 574	28.5%	30.3%

Other revenue	43 852	5 265	12.0%	5 265	12.0%	29 852	65.3%	(82.4%)
Transfers and Subsidies - Operational	114 747	54 352	47.4%	54 352	47.4%	51 553	46.8%	5.4%
Transfers and Subsidies - Capital	16 528	7 188	43.5%	7 188	43.5%	16 488	46.2%	(56.4%)
Interest	380	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(257 020)	(80 482)	31.3%	(80 482)	31.3%	(68 432)	24.7%	17.6%
Suppliers and employees	(263 020)	(80 482)	30.6%	(80 482)	30.6%	(68 432)	25.4%	17.6%
Finance charges	6 000	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 092	29 272	83.4%	29 272	83.4%	62 446	161.3%	(53.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(16 526)	(4 119)	24.9%	(4 119)	24.9%	(5 979)	17.4%	(31.1%)
Capital assets	(16 526)	(4 119)	24.9%	(4 119)	24.9%	(5 979)	17.4%	(31.1%)
Net Cash from/(used) Investing Activities	(16 526)	(4 119)	24.9%	(4 119)	24.9%	(5 979)	17.4%	(31.1%)
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	18 566	25 153	135.5%	25 153	135.5%	56 467	1 310.6%	(55.5%)
Cash/cash equivalents at the year begin:	4 375	14 292	326.7%	14 292	326.7%	5 835	5.3%	144.9%
Cash/cash equivalents at the year end:	22 941	26 211	114.3%	26 211	114.3%	60 842	53.3%	(56.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 892	1.4%	1 577	1.1%	1 687	1.2%	132 248	96.2%	137 404	13.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 667	6.3%	3 209	2.6%	3 051	2.5%	108 542	88.6%	122 469	12.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 325	2.8%	2 465	2.1%	2 544	2.2%	109 509	92.9%	117 843	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 995	1.8%	2 041	1.3%	2 135	1.3%	155 319	95.6%	162 490	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 114	1.2%	1 084	1.2%	1 085	1.2%	89 421	96.5%	92 704	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 254	100.0%	2 254	2%	-	-	-	-
Interest on Arrear Debtor Accounts	4 958	1.6%	4 902	1.5%	4 943	1.6%	303 270	95.3%	318 074	32.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45	.1%	53	.1%	25	.1%	38 200	99.7%	38 323	3.9%	-	-	-	-
Total By Income Source	21 997	2.2%	15 331	1.5%	15 471	1.6%	938 762	94.7%	991 561	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	548	2.5%	715	3.3%	774	3.5%	19 945	90.7%	21 981	2.2%	-	-	-	-
Commercial	11 033	4.0%	4 410	1.6%	4 406	1.6%	253 866	92.7%	273 715	27.6%	-	-	-	-
Households	10 416	1.5%	10 206	1.5%	10 291	1.5%	664 951	95.6%	695 864	70.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 997	2.2%	15 331	1.5%	15 471	1.6%	938 762	94.7%	991 561	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 787	5.6%	15 913	7.0%	12 080	5.3%	186 325	82.0%	227 104	40.3%
Bulk Water	-	-	-	-	-	-	30 986	100.0%	30 986	5.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 914	2.7%	13 855	4.7%	11 097	3.7%	263 378	88.9%	296 244	52.5%
Auditor-General	-	-	-	-	-	-	9 674	100.0%	9 674	1.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20 701	3.7%	29 768	5.3%	23 177	4.1%	490 363	86.9%	564 009	100.0%

Contact Details

Municipal Manager	Mr Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Mokgopane Hendrik Thokoane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	836 062	302 130	36.1%	302 130	36.1%	283 497	35.2%	6.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	98 454	16 874	17.1%	16 874	17.1%	23 989	24.8%	(29.7%)
Service charges - Waste Water Management	14 098	2 833	20.1%	2 833	20.1%	2 771	20.4%	2.2%
Service charges - Waste Management	5 211	1 587	30.5%	1 587	30.5%	1 557	26.3%	1.9%
Sale of Goods and Rendering of Services	792	74	9.3%	74	9.3%	64	8.3%	16.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	378	(30)	(8.1%)	(30)	(8.1%)	8	-	(505.0%)
Interest earned from Current and Non Current Assets	6 918	2 569	37.1%	2 569	37.1%	1 194	16.1%	115.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	172	44.4%	172	44.4%	130	35.0%	32.1%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	7 229	68	.9%	68	.9%	72	.5%	(4.7%)
Non-Exchange Revenue								
Property rates	73 853	30 971	41.9%	30 971	41.9%	14 200	21.5%	118.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	345	40	11.7%	40	11.7%	14	4.2%	191.6%
Licences or permits	8 279	41	.5%	41	.5%	10	.1%	314.6%
Transfer and subsidies - Operational	548 576	224 549	40.9%	224 549	40.9%	220 238	41.9%	2.0%
Interest	71 542	22 382	31.3%	22 382	31.3%	19 251	-	16.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	832 967	294 728	35.4%	294 728	35.4%	141 539	17.4%	108.2%
Employee related costs	299 764	63 721	21.3%	63 721	21.3%	62 095	22.2%	2.6%
Remuneration of councillors	33 406	13 769	41.2%	13 769	41.2%	6 485	21.9%	112.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	12 100	1 654	13.7%	1 654	13.7%	2 197	16.9%	(24.7%)
Debt impairment	120 298	-	-	-	-	-	-	-
Depreciation and amortisation	64 325	-	-	-	-	-	-	-
Interest	1 500	41	2.7%	41	2.7%	24	2.4%	69.7%
Contracted services	191 582	47 826	25.0%	47 826	25.0%	40 245	20.6%	18.8%
Transfers and subsidies	8 400	2 414	28.7%	2 414	28.7%	2 324	27.7%	3.9%
Irrecoverable debts written off	-	135 431	-	135 431	-	-	-	(100.0%)
Operational costs	101 593	29 873	29.4%	29 873	29.4%	28 168	28.2%	6.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 095	7 402	-	7 402	-	141 958	-	-
Transfers and subsidies - capital (monetary allocations)	160 817	35 722	22.2%	35 722	22.2%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	163 912	43 124		43 124		141 958		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	163 912	43 124		43 124		141 958		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	163 912	43 124		43 124		141 958		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	163 912	43 124		43 124		141 958		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		155 276	31 423	20.2%	31 423	20.2%	18 569	13.3%	69.2%
National Government		152 776	31 423	20.6%	31 423	20.6%	18 569	13.3%	69.2%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		152 776	31 423	20.6%	31 423	20.6%	18 569	13.3%	69.2%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		2 500	-	-	-	-	-	-	-
Capital Expenditure Functional		155 276	32 235	20.8%	32 235	20.8%	18 569	13.3%	73.6%
Municipal governance and administration		-	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		11 500	812	7.1%	812	7.1%	-	-	(100.0%)
Community and Social Services		9 000	812	9.0%	812	9.0%	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		2 500	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		45 000	7 332	16.3%	7 332	16.3%	1 937	5.8%	278.5%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		45 000	7 332	16.3%	7 332	16.3%	1 937	5.9%	278.5%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		98 776	24 092	24.4%	24 092	24.4%	16 632	15.6%	44.9%
Energy sources		-	-	-	-	-	-	-	-
Water Management		55 388	21 502	38.8%	21 502	38.8%	2 901	6.2%	641.1%
Waste Water Management		43 388	2 590	6.0%	2 590	6.0%	13 730	23.6%	(81.1%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		855 599	273 229	31.9%	273 229	31.9%	262 615	32.3%	
Property rates		48 112	3 509	7.3%	3 509	7.3%	577	1.8%	
Service charges		67 451	3 885	5.8%	3 885	5.8%	1 468	1.8%	

Other revenue	23 725	43 871	184.9%	43 871	184.9%	35 869	188.9%	22.3%
Transfers and Subsidies - Operational	548 576	221 323	40.3%	221 323	40.3%	223 013	42.5%	(.8%)
Transfers and Subsidies - Capital	160 817	-	-	-	-	500	.3%	(100.0%)
Interest	6 918	641	9.3%	641	9.3%	1 188	16.0%	(46.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(647 875)	(94 220)	14.5%	(94 220)	14.5%	(97 618)	15.8%	(3.5%)
Suppliers and employees	(647 875)	(94 220)	14.5%	(94 220)	14.5%	(97 618)	15.8%	(3.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	207 724	179 009	86.2%	179 009	86.2%	164 997	83.9%	8.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(155 276)	(33 348)	21.5%	(33 348)	21.5%	(21 092)	15.1%	58.1%
Capital assets	(155 276)	(33 348)	21.5%	(33 348)	21.5%	(21 092)	15.1%	58.1%
Net Cash from/(used) Investing Activities	(155 276)	(33 348)	21.5%	(33 348)	21.5%	(21 092)	15.1%	58.1%
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	52 448	145 661	277.7%	145 661	277.7%	143 905	251.0%	1.2%
Cash/cash equivalents at the year begin:	18 389	170	.9%	170	.9%	1 543	3.0%	(89.0%)
Cash/cash equivalents at the year end:	70 837	145 935	206.0%	145 935	206.0%	145 303	134.2%	.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 166	1.0%	16 706	3.3%	8 833	1.7%	476 707	93.9%	507 413	50.4%	(51 258)	(10.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 747	3.6%	5 973	3.7%	7 656	4.8%	141 731	88.0%	161 108	16.0%	(26 497)	(16.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	944	2.1%	8 792	19.6%	1 008	2.2%	34 161	76.1%	44 906	4.5%	(12 138)	(27.0%)	-	-
Receivables from Exchange Transactions - Waste Management	473	2.0%	3 459	14.4%	351	1.5%	19 717	82.2%	23 999	2.4%	(12 183)	(50.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 397	3.5%	8 538	3.2%	8 951	3.3%	242 142	90.0%	269 027	26.7%	(32 797)	(12.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1	.3%	230	99.7%	231	-	(18 270)	(7 911.6%)	-	-
Total By Income Source	21 728	2.2%	43 469	4.3%	26 799	2.7%	914 688	90.9%	1 006 684	100.0%	(153 143)	(15.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 661	1.4%	8 791	1.7%	9 916	1.9%	504 524	95.0%	530 892	52.7%	(10)	-	-	-
Commercial	5 216	3.4%	7 923	5.1%	7 358	4.7%	134 807	86.8%	155 304	15.4%	(509)	(.3%)	-	-
Households	8 851	2.8%	26 755	8.3%	9 525	3.0%	275 357	85.9%	320 488	31.8%	(152 623)	(47.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 728	2.2%	43 469	4.3%	26 799	2.7%	914 688	90.9%	1 006 684	100.0%	(153 143)	(15.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1 339	100.0%	1 339	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(1 339)	100.0%	(1 339)	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Monica Mathani Mathebela	013 973 1101
Chief Financial Officer	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	511 392	130 536	25.5%	130 536	25.5%	126 656	33.4%	3.1%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	73	-	-	-	-	34	-	(100.0%)
Agency services	600	187	31.2%	187	31.2%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 689	47	.6%	47	.6%	47	.5%	(.1%)
Dividends	223	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	750	23	3.0%	23	3.0%	-	-	(100.0%)
Licence and permits	2 500	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	616	98	15.9%	98	15.9%	191	14.5%	(48.5%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	497 441	130 182	26.2%	130 182	26.2%	126 385	34.7%	3.0%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	303 772	72 683	23.9%	72 683	23.9%	75 628	24.0%	(3.9%)
Employee related costs	172 674	42 318	24.5%	42 318	24.5%	41 438	23.4%	2.1%
Remuneration of councillors	22 535	5 179	23.0%	5 179	23.0%	4 648	20.7%	11.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 252	262	20.9%	262	20.9%	627	39.5%	(58.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 392	-	-	-	-	-	-	-
Interest	7 873	-	-	-	-	0	-	(100.0%)
Contracted services	40 052	15 537	38.8%	15 537	38.8%	13 881	31.5%	11.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	46 995	9 388	20.0%	9 388	20.0%	15 035	30.0%	(37.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	207 620	57 853	-	57 853	-	51 028	-	-
Transfers and subsidies - capital (monetary allocations)	2 757	370	13.4%	370	13.4%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	210 377	58 223		58 223		51 028		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	210 377	58 223		58 223		51 028		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	210 377	58 223		58 223		51 028		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	210 377	58 223		58 223		51 028		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		205 633	45 719	22.2%	45 719	22.2%	8 612	10.6%	430.9%
National Government		2 397	18 652	778.0%	18 652	778.0%	5 803	10.7%	221.4%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		2 397	18 652	778.0%	18 652	778.0%	5 803	10.7%	221.4%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		203 236	27 067	13.3%	27 067	13.3%	2 809	10.2%	863.6%
Capital Expenditure Functional		205 633	45 719	22.2%	45 719	22.2%	8 612	10.6%	430.9%
Municipal governance and administration		6 040	212	3.5%	212	3.5%	2 894	28.8%	(92.7%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		6 040	212	3.5%	212	3.5%	2 894	28.8%	(92.7%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		300	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		300	-	-	-	-	-	-	-
Economic and Environmental Services		13 447	370	2.8%	370	2.8%	331	2.1%	11.8%
Planning and Development		6 750	-	-	-	-	-	-	-
Road Transport		5 897	370	6.3%	370	6.3%	331	2.8%	11.8%
Environmental Protection		800	-	-	-	-	-	-	-
Trading Services		185 846	45 136	24.3%	45 136	24.3%	5 387	9.6%	737.9%
Energy sources		-	-	-	-	-	-	-	-
Water Management		183 346	45 136	24.6%	45 136	24.6%	5 198	9.6%	768.4%
Waste Water Management		2 500	-	-	-	-	189	11.8%	(100.0%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		514 149	198 023	38.5%	198 023	38.5%	293 135	73.0%	(32.4%)
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-

Other revenue	6 040	19 476	322.5%	19 476	322.5%	151 516	602.7%	(87.1%)
Transfers and Subsidies - Operational	315 595	132 568	42.0%	132 568	42.0%	130 569	41.9%	1.5%
Transfers and Subsidies - Capital	184 603	45 933	24.9%	45 933	24.9%	11 003	20.2%	317.4%
Interest	7 689	47	.6%	47	.6%	47	.5%	(.1%)
Dividends	223	-	-	-	-	-	-	-
Payments	(291 380)	(185 119)	63.5%	(185 119)	63.5%	(112 176)	36.9%	65.0%
Suppliers and employees	(283 508)	(185 119)	65.3%	(185 119)	65.3%	(112 176)	38.0%	65.0%
Finance charges	(7 873)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	222 769	12 905	5.8%	12 905	5.8%	180 959	186.1%	(92.9%)
Cash Flow from Investing Activities								
Receipts	-	61	-	61	-	(451)	-	(113.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	61	-	61	-	(451)	-	(113.5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(205 633)	(45 719)	22.2%	(45 719)	22.2%	(8 612)	10.6%	430.9%
Capital assets	(205 633)	(45 719)	22.2%	(45 719)	22.2%	(8 612)	10.6%	430.9%
Net Cash from/(used) Investing Activities	(205 633)	(45 658)	22.2%	(45 658)	22.2%	(9 063)	11.1%	403.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(13 492)	-	-	-	-	-	-	-
Repayment of borrowing	(13 492)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 492)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 644	(32 753)	(898.8%)	(32 753)	(898.8%)	171 897	4 864.8%	(119.1%)
Cash/cash equivalents at the year begin:	10 748	6 015	56.0%	6 015	56.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	14 392	(26 738)	(185.8%)	(26 738)	(185.8%)	182 572	264.1%	(114.6%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 391	40.5%	1 158	13.8%	3 820	45.6%	2	-	8 371	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 391	40.5%	1 158	13.8%	3 820	45.6%	2	-	8 371	100.0%

Contact Details

Municipal Manager	Dr Mapule Mkhathshwa	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	415 535	85 496	20.6%	85 496	20.6%	42 535	11.6%	101.0%
Exchange Revenue								
Service charges - Electricity	116 896	12 634	10.8%	12 634	10.8%	14 575	18.8%	(13.3%)
Service charges - Water	22 029	2 608	11.8%	2 608	11.8%	2 771	13.1%	(5.9%)
Service charges - Waste Water Management	14 673	2 415	16.5%	2 415	16.5%	2 403	17.1%	.5%
Service charges - Waste Management	12 779	1 973	15.4%	1 973	15.4%	1 977	16.1%	(2%)
Sale of Goods and Rendering of Services	1 138	41	3.6%	41	3.6%	149	9.3%	(72.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 930	2 866	14.4%	2 866	14.4%	3 284	23.0%	(12.7%)
Interest earned from Current and Non Current Assets	2 053	402	19.6%	402	19.6%	390	16.8%	3.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	53	-	-	-	-	8	17.3%	(100.0%)
Rental from Fixed Assets	2 303	99	4.3%	99	4.3%	119	.7%	(16.5%)
Licence and permits	16	0	2.4%	0	2.4%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 344	32	2.4%	32	2.4%	404	13.5%	(92.0%)
Non-Exchange Revenue								
Property rates	93 165	18 474	19.8%	18 474	19.8%	11 882	13.3%	55.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 037	3	-	3	-	4 318	29.0%	(99.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103 119	40 844	39.6%	40 844	39.6%	255	.3%	15 926.7%
Interest	-	3 103	-	3 103	-	1	-	409 219.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	522 753	93 414	17.9%	93 414	17.9%	110 618	24.0%	(15.6%)
Employee related costs	139 009	24 195	17.4%	24 195	17.4%	47 865	35.6%	(49.5%)
Remuneration of councillors	8 602	1 620	18.8%	1 620	18.8%	1 920	24.3%	(15.6%)
Bulk purchases - electricity	108 147	24 375	22.5%	24 375	22.5%	27 858	29.0%	(12.5%)
Inventory consumed	10 782	1 390	12.9%	1 390	12.9%	1 609	10.8%	(13.6%)
Debt impairment	102 307	-	-	-	-	-	-	-
Depreciation and amortisation	79 808	10 905	13.7%	10 905	13.7%	17 206	21.5%	(36.6%)
Interest	10 920	4 574	41.9%	4 574	41.9%	2 885	57.7%	58.6%
Contracted services	32 036	4 415	13.8%	4 415	13.8%	5 172	10.2%	(14.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	18 339	-	18 339	-	10	-	182 701.1%
Operational costs	31 142	3 601	11.6%	3 601	11.6%	6 093	29.6%	(40.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(107 218)	(7 918)	-	(7 918)	-	(68 082)	-	-
Transfers and subsidies - capital (monetary allocations)	60 387	12 499	20.7%	12 499	20.7%	5 266	9.3%	137.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46 831)	4 581		4 581		(62 816)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(46 831)	4 581		4 581		(62 816)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46 831)	4 581		4 581		(62 816)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46 831)	4 581		4 581		(62 816)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		59 118	19 982	33.8%	19 982	33.8%	13 915	24.0%	43.6%
National Government		58 818	17 515	29.8%	17 515	29.8%	13 915	25.0%	25.9%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		58 818	17 515	29.8%	17 515	29.8%	13 915	25.0%	25.9%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		300	2 467	822.3%	2 467	822.3%	-	-	(100.0%)
Capital Expenditure Functional		59 118	21 071	35.6%	21 071	35.6%	13 928	23.9%	51.3%
Municipal governance and administration		300	56	18.6%	56	18.6%	-	-	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		300	56	18.6%	56	18.6%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	7 008	-	7 008	-	3 926	38.7%	78.5%
Community and Social Services		-	4 597	-	4 597	-	3 926	39.3%	17.1%
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	2 411	-	2 411	-	-	-	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		20 000	6 996	35.0%	6 996	35.0%	1 894	41.1%	269.4%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		20 000	6 996	35.0%	6 996	35.0%	1 894	41.6%	269.4%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		38 818	7 011	18.1%	7 011	18.1%	8 109	18.9%	(13.5%)
Energy sources		9 000	-	-	-	-	-	-	-
Water Management		29 818	4 725	15.8%	4 725	15.8%	4 974	17.2%	(5.0%)
Waste Water Management		-	2 286	-	2 286	-	3 135	30.3%	(27.1%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		416 337	103 998	25.0%	103 998	25.0%	37 525	9.6%	177.1%
Property rates		65 216	10 076	15.4%	10 076	15.4%	3 746	4.6%	168.9%
Service charges		132 206	19 586	14.8%	19 586	14.8%	13 643	11.8%	43.6%

Other revenue	51 362	2 190	4.3%	2 190	4.3%	15 681	44.3%	(86.0%)
Transfers and Subsidies - Operational	103 119	40 351	39.1%	40 351	39.1%	4 160	4.2%	870.0%
Transfers and Subsidies - Capital	60 387	31 536	52.2%	31 536	52.2%	-	-	(100.0%)
Interest	4 046	259	6.4%	259	6.4%	295	12.7%	(12.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(340 638)	(3 751)	1.1%	(3 751)	1.1%	(26 789)	7.6%	(86.0%)
Suppliers and employees	(340 638)	(3 751)	1.1%	(3 751)	1.1%	(26 789)	7.7%	(86.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	75 698	100 247	132.4%	100 247	132.4%	10 736	30.3%	833.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(59 118)	(17 772)	30.1%	(17 772)	30.1%	(16 077)	27.7%	10.5%
Capital assets	(59 118)	(17 772)	30.1%	(17 772)	30.1%	(16 077)	27.7%	10.5%
Net Cash from(used) Investing Activities	(59 118)	(17 772)	30.1%	(17 772)	30.1%	(16 077)	27.7%	10.5%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 581	82 475	497.4%	82 475	497.4%	(5 341)	23.5%	(1 644.3%)
Cash/cash equivalents at the year begin:	6 053	-	-	-	-	16 211	43.8%	(100.0%)
Cash/cash equivalents at the year end:	22 633	82 475	364.4%	82 475	364.4%	10 870	75.9%	658.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 577	3.4%	1 348	1.8%	1 589	2.1%	69 564	92.7%	75 077	12.7%	(3 853)	(5.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 748	3.4%	3 184	2.9%	2 787	2.6%	99 045	91.1%	108 764	18.3%	(4 135)	(3.8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 047	3.5%	7 051	3.1%	18 057	7.9%	196 400	85.6%	229 555	38.7%	(10 985)	(4.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 237	3.1%	916	2.3%	1 052	2.6%	37 086	92.0%	40 291	6.8%	(797)	(2.0%)	-	-
Receivables from Exchange Transactions - Waste Management	1 000	2.3%	859	2.0%	1 190	2.8%	39 773	92.9%	42 822	7.2%	(1 000)	(2.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	5%	0	5%	0	5%	90	98.5%	91	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 945	3.5%	3 009	3.6%	2 796	3.3%	75 281	89.6%	84 030	14.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	2	-	2	-	12 792	99.9%	12 798	2.2%	-	-	-	-
Total By Income Source	19 556	3.3%	16 368	2.8%	27 474	4.6%	530 031	89.3%	593 429	100.0%	(20 770)	(3.5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 761	3.1%	2 809	2.3%	7 051	5.8%	108 797	88.9%	122 417	20.6%	(3 134)	(2.6%)	-	-
Commercial	4 518	4.8%	3 237	3.4%	5 101	5.4%	81 735	86.4%	94 591	15.9%	(4 095)	(4.3%)	-	-
Households	11 277	3.0%	10 322	2.7%	15 322	4.1%	339 499	90.2%	376 421	63.4%	(13 541)	(3.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 556	3.3%	16 368	2.8%	27 474	4.6%	530 031	89.3%	593 429	100.0%	(20 770)	(3.5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 722	5.5%	15 399	7.9%	13 782	7.0%	156 076	79.6%	195 979	46.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 475	4.3%	3 530	1.6%	1 761	.8%	207 690	93.4%	222 456	53.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20 197	4.8%	18 929	4.5%	15 543	3.7%	363 766	86.9%	418 435	100.0%

Contact Details

Municipal Manager	Mr J W Shabangu	013 253 7628
Chief Financial Officer	Mr A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	5 692 537	1 438 840	25.3%	1 438 840	25.3%	1 260 487	25.6%	14.1%
Exchange Revenue								
Service charges - Electricity	2 319 235	496 218	21.4%	496 218	21.4%	469 924	25.3%	5.6%
Service charges - Water	579 391	86 505	14.9%	86 505	14.9%	100 137	18.0%	(13.6%)
Service charges - Waste Water Management	178 860	33 727	18.9%	33 727	18.9%	37 691	22.0%	(10.5%)
Service charges - Waste Management	224 491	54 493	24.3%	54 493	24.3%	42 854	19.9%	27.2%
Sale of Goods and Rendering of Services	21 863	4 865	22.3%	4 865	22.3%	5 353	31.3%	(9.1%)
Agency services	3 163	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	382 119	91 735	24.0%	91 735	24.0%	91 585	24.7%	.2%
Interest earned from Current and Non Current Assets	9 882	456	4.6%	456	4.6%	-	-	(100.0%)
Dividends	6 439	803	12.5%	803	12.5%	1 419	676.2%	(43.4%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	5 574	28.2%	5 574	28.2%	4 734	21.9%	17.7%
Licence and permits	354	46	13.0%	46	13.0%	41	9.2%	12.8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	55 684	(3 402)	(6.1%)	(3 402)	(6.1%)	3 077	5.0%	(210.6%)
Non-Exchange Revenue								
Property rates	1 111 596	362 709	32.6%	362 709	32.6%	205 932	23.8%	76.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	1 177	4.6%	1 177	4.6%	7 539	23.8%	(84.4%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	271 309	41.1%	271 309	41.1%	268 523	41.2%	1.0%
Interest	94 156	32 101	34.1%	32 101	34.1%	21 678	24.2%	48.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	526	-	526	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	5 663 183	1 342 645	23.7%	1 342 645	23.7%	1 056 264	20.7%	27.1%
Employee related costs	1 226 472	282 991	23.1%	282 991	23.1%	256 342	22.0%	10.4%
Remuneration of councillors	37 681	8 650	23.0%	8 650	23.0%	7 769	21.7%	11.3%
Bulk purchases - electricity	1 741 131	705 977	40.5%	705 977	40.5%	551 688	33.0%	28.0%
Inventory consumed	266 263	38 577	14.5%	38 577	14.5%	36 637	13.5%	5.3%
Debt impairment	801 514	50	-	50	-	-	-	(100.0%)
Depreciation and amortisation	325 371	-	-	-	-	-	-	-
Interest	193 008	83 164	43.1%	83 164	43.1%	22 796	19.8%	264.8%
Contracted services	719 018	141 306	19.7%	141 306	19.7%	118 918	28.0%	18.8%
Transfers and subsidies	9 893	301	3.0%	301	3.0%	78	1.3%	287.7%
Irrecoverable debts written off	135 214	-	-	-	-	-	-	-
Operational costs	206 575	80 229	38.8%	80 229	38.8%	62 036	29.5%	29.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 043	1 400	134.2%	1 400	134.2%	-	-	(100.0%)
Surplus/(Deficit)	29 355	96 195	-	96 195	-	204 223	-	-
Transfers and subsidies - capital (monetary allocations)	221 702	32 888	14.8%	32 888	14.8%	46 034	22.5%	(28.6%)
Transfers and subsidies - capital (in-kind)	11 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	262 057	129 084		129 084		250 258		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	262 057	129 084		129 084		250 258		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	262 057	129 084		129 084		250 258		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	262 057	129 084		129 084		250 258		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		241 252	28 296	11.7%	28 296	11.7%	39 698	18.9%	(28.7%)
National Government		221 702	28 117	12.7%	28 117	12.7%	39 406	19.4%	(28.6%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		221 702	28 117	12.7%	28 117	12.7%	39 406	19.4%	(28.6%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		19 550	178	.9%	178	.9%	292	4.2%	(38.9%)
Capital Expenditure Functional		241 252	28 296	11.7%	28 296	11.7%	39 698	18.9%	(28.7%)
Municipal governance and administration		17 850	58	.3%	58	.3%	145	2.2%	(59.6%)
Executive and Council		100	29	28.5%	29	28.5%	67	49.6%	(57.4%)
Finance and administration		17 750	30	.2%	30	.2%	78	1.2%	(61.5%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		300	120	40.0%	120	40.0%	148	109.3%	(18.6%)
Community and Social Services		200	120	60.0%	120	60.0%	148	109.3%	(18.6%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		100	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		15 700	2 028	12.9%	2 028	12.9%	721	2.3%	181.3%
Planning and Development		100	-	-	-	-	-	-	-
Road Transport		15 000	2 028	13.5%	2 028	13.5%	721	2.3%	181.3%
Environmental Protection		600	-	-	-	-	-	-	-
Trading Services		207 402	26 089	12.6%	26 089	12.6%	38 685	22.5%	(32.6%)
Energy sources		30 731	-	-	-	-	3 744	14.4%	(100.0%)
Water Management		80 594	14 619	18.1%	14 619	18.1%	17 648	27.7%	(17.2%)
Waste Water Management		93 977	11 470	12.2%	11 470	12.2%	17 293	21.1%	(33.7%)
Waste Management		2 100	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		4 063 259	1 063 245	26.2%	1 063 245	26.2%	1 009 989	23.8%	5.3%
Property rates		778 117	145 875	18.7%	145 875	18.7%	131 385	19.0%	11.0%
Service charges		2 311 384	517 517	22.4%	517 517	22.4%	459 008	17.2%	15.3%

Other revenue	75 767	26 536	35.0%	26 536	35.0%	55 827	41.8%	(52.5%)
Transfers and Subsidies - Operational	659 968	300 530	45.5%	300 530	45.5%	271 232	44.3%	10.8%
Transfers and Subsidies - Capital	221 702	72 162	32.5%	72 162	32.5%	102 430	55.2%	(29.5%)
Interest	16 321	456	2.8%	456	2.8%	-	-	(100.0%)
Dividends	-	170	-	170	-	106	-	59.4%
Payments	(4 401 084)	(854 428)	19.4%	(854 428)	19.4%	(799 180)	19.7%	6.9%
Suppliers and employees	(4 198 183)	(854 428)	20.4%	(854 428)	20.4%	(799 180)	20.3%	6.9%
Finance charges	(193 008)	-	-	-	-	-	-	-
Transfers and grants	(9 893)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(337 825)	208 817	(61.8%)	208 817	(61.8%)	210 809	111.9%	(.9%)
Cash Flow from Investing Activities								
Receipts	594 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594 000	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(241 252)	(62 964)	26.1%	(62 964)	26.1%	(57 943)	30.4%	8.7%
Capital assets	(241 252)	(62 964)	26.1%	(62 964)	26.1%	(57 943)	30.4%	8.7%
Net Cash from/(used) Investing Activities	352 748	(62 964)	(17.8%)	(62 964)	(17.8%)	(57 943)	30.4%	8.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 923	145 853	977.4%	145 853	977.4%	152 866	(6 315.5%)	(4.6%)
Cash/cash equivalents at the year begin:	45 535	105 882	232.5%	105 882	232.5%	48 130	274.2%	120.0%
Cash/cash equivalents at the year end:	60 458	251 735	416.4%	251 735	416.4%	198 136	1 309.2%	27.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 723	1.3%	20 340	.9%	25 243	1.1%	2 164 595	96.6%	2 239 901	19.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	148 292	6.1%	85 470	3.5%	78 092	3.2%	2 105 974	87.1%	2 417 828	21.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	109 580	5.2%	81 927	3.9%	78 062	3.7%	1 819 427	87.1%	2 088 997	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 748	1.4%	7 464	.9%	9 075	1.1%	766 302	96.6%	783 590	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 257	2.8%	15 349	2.2%	12 706	1.9%	639 207	93.1%	686 520	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	3 089	100.0%	3 089	-	-	-	-	-
Interest on Arrear Debtor Accounts	43 371	2.7%	42 843	2.6%	43 424	2.7%	1 493 823	92.0%	1 623 462	14.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 303	.8%	439	-	90	-	1 617 645	99.2%	1 630 476	14.2%	-	-	-	-
Total By Income Source	373 274	3.3%	253 832	2.2%	246 693	2.1%	10 610 063	92.4%	11 483 863	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 567	6.7%	8 412	4.5%	8 413	4.5%	157 603	84.3%	186 985	1.6%	-	-	-	-
Commercial	221 880	2.4%	177 216	1.9%	175 008	1.9%	8 841 636	93.9%	9 415 741	82.0%	-	-	-	-
Households	138 837	7.4%	68 204	3.6%	63 272	3.4%	1 610 825	85.6%	1 881 137	16.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	373 274	3.3%	253 832	2.2%	246 693	2.1%	10 610 063	92.4%	11 483 863	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	207 366	2.6%	345 235	4.3%	261 791	3.2%	7 261 138	89.9%	8 075 530	74.7%
Bulk Water	-	-	-	-	-	-	60 855	100.0%	60 855	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	313	100.0%	0	-	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 199	1.6%	7 902	.3%	2 068	.1%	2 617 864	98.0%	2 670 033	24.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	249 565	2.3%	353 136	3.3%	264 173	2.4%	9 939 858	92.0%	10 806 732	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: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	648 808	247 209	38.1%	247 209	38.1%	234 313	37.1%	5.5%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3 289	60	1.8%	60	1.8%	63	2.0%	(6.0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 481	2 751	10.0%	2 751	10.0%	2 681	10.2%	2.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	248	10	4.0%	10	4.0%	-	-	(100.0%)
Licence and permits	987	232	23.5%	232	23.5%	129	13.6%	80.2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	15 019	4 456	29.7%	4 456	29.7%	4 202	34.5%	6.1%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	601 780	239 700	39.8%	239 700	39.8%	227 238	38.6%	5.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	678 464	152 384	22.5%	152 384	22.5%	161 748	25.0%	(5.8%)
Employee related costs	252 204	59 429	23.6%	59 429	23.6%	53 850	22.6%	10.4%
Remuneration of councillors	16 473	3 782	23.0%	3 782	23.0%	3 997	21.5%	5.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 386	156	3.5%	156	3.5%	391	10.3%	(60.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 726	5 453	19.0%	5 453	19.0%	5 679	20.2%	(4.0%)
Interest	1 500	-	-	-	-	-	-	-
Contracted services	43 522	4 695	10.8%	4 695	10.8%	7 742	19.9%	(39.4%)
Transfers and subsidies	254 801	66 482	26.1%	66 482	26.1%	74 551	30.4%	(10.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	76 852	12 388	16.1%	12 388	16.1%	15 938	21.4%	(22.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 656)	94 825	-	94 825	-	72 564	-	-
Transfers and subsidies - capital (monetary allocations)	17 713	12	.1%	12	.1%	219	8.4%	(94.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 943)	94 837		94 837		72 783		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(11 943)	94 837		94 837		72 783		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 943)	94 837		94 837		72 783		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 943)	94 837		94 837		72 783		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		500	-	-	-	-	-	-	
National Government		500	-	-	-	-	-	-	
Provincial Government		-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	
Transfers recognised - capital		500	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	
Internally generated funds		-	-	-	-	-	-	-	
Capital Expenditure Functional		5 307	-	-	-	27	.7%	(100.0%)	
Municipal governance and administration		4 857	-	-	-	27	.7%	(100.0%)	
Executive and Council		-	-	-	-	-	-	-	
Finance and administration		4 857	-	-	-	27	.7%	(100.0%)	
Internal audit		-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	
Trading Services		450	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	
Water Management		450	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

Part 3: Cash receipts and payments								
	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	647 521	317 632	49.1%	317 632	49.1%	350 067	55.2%	(9.3%)
Property rates	-	-	-	-	-	-	-	-
Service charges	3 289	69	2.1%	69	2.1%	72	2.3%	(4.2%)

Other revenue	(17 742)	9 309	(52.5%)	9 309	(52.5%)	28 118	2 276.0%	(66.9%)
Transfers and Subsidies - Operational	616 780	298 715	48.4%	298 715	48.4%	313 062	52.1%	(4.6%)
Transfers and Subsidies - Capital	17 713	7 431	42.0%	7 431	42.0%	6 934	267.0%	7.2%
Interest	27 481	2 108	7.7%	2 108	7.7%	1 881	7.1%	12.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(665 693)	(24 465)	3.7%	(24 465)	3.7%	(29 327)	4.7%	(16.6%)
Suppliers and employees	(665 693)	(24 465)	3.7%	(24 465)	3.7%	(29 327)	4.7%	(16.6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(18 172)	293 167	(1 613.3%)	293 167	(1 613.3%)	320 740	2 225.7%	(8.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(5 307)	-	-	-	-	-	-	-
Capital assets	(5 307)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(5 307)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 479)	293 167	(1 248.7%)	293 167	(1 248.7%)	320 740	2 972.3%	(8.6%)
Cash/cash equivalents at the year begin:	167 882	188 881	112.5%	188 881	112.5%	148 647	58.1%	27.1%
Cash/cash equivalents at the year end:	144 403	482 049	333.8%	482 049	333.8%	488 623	183.2%	(1.3%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	39	100.0%	39	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	39	100.0%	39	100.0%

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Chief Financial Officer	Mr Oupa G. Hlope	017 801 7009

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	3 359 877	937 032	27.9%	937 032	27.9%	777 492	23.6%	20.5%
Exchange Revenue								
Service charges - Electricity	994 107	276 000	27.8%	276 000	27.8%	195 623	19.7%	41.1%
Service charges - Water	714 065	163 011	22.8%	163 011	22.8%	128 453	18.0%	26.9%
Service charges - Waste Water Management	182 706	40 175	22.0%	40 175	22.0%	40 720	22.3%	(1.3%)
Service charges - Waste Management	180 036	48 583	27.0%	48 583	27.0%	38 913	21.6%	24.9%
Sale of Goods and Rendering of Services	7 832	1 647	21.0%	1 647	21.0%	1 280	19.8%	28.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	223 921	56 407	25.2%	56 407	25.2%	63 953	29.9%	(11.8%)
Interest earned from Current and Non Current Assets	15 943	1 242	7.8%	1 242	7.8%	1 650	10.1%	(24.8%)
Dividends	26	-	-	-	-	171	683.1%	(100.0%)
Rent on Land	4	-	-	-	-	-	-	-
Rental from Fixed Assets	10 918	2 396	21.9%	2 396	21.9%	1 941	34.1%	23.5%
Licence and permits	-	4	-	4	-	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 567	393	6.0%	393	6.0%	692	11.8%	(43.2%)
Non-Exchange Revenue								
Property rates	456 203	113 901	25.0%	113 901	25.0%	96 861	21.8%	17.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	2 331	11.9%	2 331	11.9%	2 268	11.4%	2.8%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	222 823	42.6%	222 823	42.6%	196 342	39.9%	13.5%
Interest	22 620	8 119	35.9%	8 119	35.9%	8 625	39.8%	(5.9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	3 788 023	916 298	24.2%	916 298	24.2%	917 276	23.0%	(.1%)
Employee related costs	800 000	197 549	24.7%	197 549	24.7%	169 598	21.5%	16.5%
Remuneration of councillors	37 005	7 928	21.4%	7 928	21.4%	7 706	21.7%	2.9%
Bulk purchases - electricity	828 130	336 536	40.6%	336 536	40.6%	435 823	51.0%	(22.8%)
Inventory consumed	576 933	159 579	27.7%	159 579	27.7%	140 229	27.2%	13.8%
Debt impairment	526 975	-	-	-	-	-	-	-
Depreciation and amortisation	152 108	28 572	18.8%	28 572	18.8%	32 522	19.6%	(12.1%)
Interest	177 400	82 616	46.6%	82 616	46.6%	48 044	34.3%	72.0%
Contracted services	400 000	55 760	13.9%	55 760	13.9%	55 895	16.9%	(2.0%)
Transfers and subsidies	-	7 545	-	7 545	-	9 619	33.9%	(21.6%)
Irrecoverable debts written off	126 727	13 583	10.7%	13 583	10.7%	-	-	(100.0%)
Operational costs	162 744	26 632	16.4%	26 632	16.4%	17 841	12.4%	49.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(428 146)	20 733	-	20 733	-	(139 784)	-	-
Transfers and subsidies - capital (monetary allocations)	110 975	25 589	23.1%	25 589	23.1%	36 326	30.9%	(29.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(317 171)	46 322		46 322		(103 458)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(317 171)	46 322		46 322		(103 458)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(317 171)	46 322		46 322		(103 458)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(317 171)	46 322		46 322		(103 458)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		216 314	48 010	22.2%	48 010	22.2%	49 631	18.1%	(3.3%)
National Government		107 426	22 675	21.1%	22 675	21.1%	38 294	33.6%	(40.8%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		107 426	22 675	21.1%	22 675	21.1%	38 294	33.6%	(40.8%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		108 888	25 335	23.3%	25 335	23.3%	11 337	7.1%	123.5%
Capital Expenditure Functional		216 314	48 010	22.2%	48 010	22.2%	49 631	18.1%	(3.3%)
Municipal governance and administration		12 200	3 605	29.6%	3 605	29.6%	447	1.2%	706.8%
Executive and Council		1 500	162	10.8%	162	10.8%	19	6.2%	775.5%
Finance and administration		10 700	3 443	32.2%	3 443	32.2%	428	1.2%	703.9%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		12 588	187	1.5%	187	1.5%	8	-	2 345.1%
Community and Social Services		12 300	187	1.5%	187	1.5%	8	.1%	2 345.1%
Sport And Recreation		288	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		65 742	19 046	29.0%	19 046	29.0%	15 703	23.3%	21.3%
Planning and Development		49 842	8 308	16.7%	8 308	16.7%	15 703	27.4%	(47.1%)
Road Transport		15 100	10 739	71.1%	10 739	71.1%	-	-	(100.0%)
Environmental Protection		800	-	-	-	-	-	-	-
Trading Services		125 785	25 172	20.0%	25 172	20.0%	33 473	22.0%	(24.8%)
Energy sources		83 100	19 172	23.1%	19 172	23.1%	23 099	34.3%	(17.0%)
Water Management		25 000	4 039	16.2%	4 039	16.2%	-	-	(100.0%)
Waste Water Management		-	1 960	-	1 960	-	3 020	7.9%	(35.1%)
Waste Management		17 685	-	-	-	-	7 354	43.8%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		2 615 325	813 427	31.1%	813 427	31.1%	701 547	21.3%	
Property rates		337 049	87 944	26.1%	87 944	26.1%	81 382	19.3%	
Service charges		1 505 611	419 745	27.9%	419 745	27.9%	351 102	15.9%	

Other revenue	122 388	11 793	9.6%	11 793	9.6%	10 974	29.0%	7.5%
Transfers and Subsidies - Operational	522 875	222 067	42.5%	222 067	42.5%	209 494	42.6%	6.0%
Transfers and Subsidies - Capital	110 975	66 146	59.6%	66 146	59.6%	46 587	39.6%	42.0%
Interest	16 401	5 732	34.9%	5 732	34.9%	2 008	12.3%	185.4%
Dividends	26	-	-	-	-	-	-	-
Payments	(2 759 018)	(518 929)	18.8%	(518 929)	18.8%	(406 245)	14.5%	27.7%
Suppliers and employees	(2 625 968)	(518 929)	19.8%	(518 929)	19.8%	(406 245)	14.5%	27.7%
Finance charges	(133 050)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(143 893)	294 499	(204.9%)	294 499	(204.9%)	295 302	59.6%	(.3%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(216 314)	(59 031)	27.3%	(59 031)	27.3%	(56 009)	29.1%	5.4%
Capital assets	(216 314)	(59 031)	27.3%	(59 031)	27.3%	(56 009)	29.1%	5.4%
Net Cash from/(used) Investing Activities	(216 314)	(59 031)	27.3%	(59 031)	27.3%	(56 009)	29.1%	5.4%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(360 007)	235 467	(65.4%)	235 467	(65.4%)	239 294	79.0%	(1.6%)
Cash/cash equivalents at the year begin:	25 751	49 732	193.1%	49 732	193.1%	26 162	10.2%	90.1%
Cash/cash equivalents at the year end:	(334 256)	285 290	(85.4%)	285 290	(85.4%)	265 053	47.4%	7.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	90 258	6.8%	79 280	5.9%	22 709	1.7%	1 141 612	85.6%	1 333 858	31.5%	(12 940)	(1.0%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60 596	10.8%	38 611	6.9%	15 870	2.8%	446 738	79.5%	561 815	13.3%	(4 953)	(.9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	33 861	8.1%	23 470	5.6%	11 643	2.8%	351 249	83.6%	420 223	9.9%	(1 367)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 888	3.3%	53 074	10.5%	9 812	1.9%	427 332	84.3%	507 106	12.0%	(4 717)	(.9%)	-	-
Receivables from Exchange Transactions - Waste Management	25 796	5.3%	51 503	10.7%	9 944	2.1%	395 916	81.9%	483 160	11.4%	(4 406)	(.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 123	2.4%	21 482	2.3%	21 650	2.4%	850 392	92.9%	915 648	21.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	438	3.8%	932	8.2%	1 852	16.2%	8 185	71.8%	11 407	3%	(15 588)	(136.6%)	-	-
Total By Income Source	249 961	5.9%	268 351	6.3%	93 481	2.2%	3 621 424	85.5%	4 233 217	100.0%	(43 971)	(1.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 252	15.2%	4 029	7.4%	2 145	3.9%	39 967	73.5%	54 393	1.3%	-	-	-	-
Commercial	78 188	22.3%	13 574	3.9%	8 443	2.4%	251 034	71.5%	351 239	8.3%	-	-	-	-
Households	163 522	4.3%	250 748	6.6%	82 893	2.2%	3 330 423	87.0%	3 827 585	90.4%	(43 971)	(1.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	249 961	5.9%	268 351	6.3%	93 481	2.2%	3 621 424	85.5%	4 233 217	100.0%	(43 971)	(1.0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	96 772	3.3%	177 024	6.0%	131 821	4.4%	2 557 277	86.3%	2 962 894	41.4%
Bulk Water	13 248	7.1%	54	-	7 062	3.8%	165 358	89.0%	185 722	2.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82 111	2.0%	72 739	1.8%	43 834	1.1%	3 816 361	95.1%	4 015 046	56.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	192 131	2.7%	249 816	3.5%	182 718	2.6%	6 538 996	91.3%	7 163 662	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: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 445 478	407 191	28.2%	407 191	28.2%	372 508	29.9%	9.3%
Exchange Revenue								
Service charges - Electricity	577 060	157 688	27.3%	157 688	27.3%	136 115	26.8%	15.8%
Service charges - Water	90 424	23 150	25.6%	23 150	25.6%	20 176	25.8%	14.7%
Service charges - Waste Water Management	86 385	22 142	25.6%	22 142	25.6%	20 799	29.2%	6.5%
Service charges - Waste Management	66 005	15 275	23.1%	15 275	23.1%	15 195	28.2%	.5%
Sale of Goods and Rendering of Services	2 575	1 374	53.4%	1 374	53.4%	604	37.3%	127.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 969	18 620	21.4%	18 620	21.4%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1 078	864	80.2%	864	80.2%	54	5.0%	1 498.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	122	-	122	-	-	-	(100.0%)
Rental from Fixed Assets	2 726	652	23.9%	652	23.9%	652	22.9%	.1%
Licence and permits	134	3	2.5%	3	2.5%	2	3.3%	104.4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	263	39	14.7%	39	14.7%	34	12.5%	12.3%
Non-Exchange Revenue								
Property rates	262 462	64 800	24.7%	64 800	24.7%	61 979	28.2%	4.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 510	1 424	31.6%	1 424	31.6%	467	16.3%	205.3%
Licences or permits	63	-	-	-	-	-	-	-
Transfer and subsidies - Operational	196 023	79 881	40.8%	79 881	40.8%	77 656	41.8%	2.9%
Interest	70 219	21 156	30.1%	21 156	30.1%	38 776	99.1%	(45.4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(1 415)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 680 126	365 252	21.7%	365 252	21.7%	323 111	19.9%	13.0%
Employee related costs	350 916	1 097	.3%	1 097	.3%	314	.1%	249.7%
Remuneration of councillors	16 377	3 151	19.2%	3 151	19.2%	2 095	14.5%	50.4%
Bulk purchases - electricity	647 881	273 904	42.3%	273 904	42.3%	256 881	44.7%	6.6%
Inventory consumed	53 245	3 271	6.1%	3 271	6.1%	3 983	4.8%	(17.9%)
Debt impairment	125 740	-	-	-	-	-	-	-
Depreciation and amortisation	62 556	-	-	-	-	-	-	-
Interest	126 006	39 182	31.1%	39 182	31.1%	18 623	27.3%	110.4%
Contracted services	145 118	29 378	20.2%	29 378	20.2%	26 103	20.4%	12.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70 440	40	.1%	40	.1%	5 244	6.8%	(99.2%)
Operational costs	76 185	15 228	20.0%	15 228	20.0%	9 868	13.6%	54.3%
Losses on disposal of Assets	3 122	-	-	-	-	-	-	-
Other Losses	2 941	-	-	-	-	-	-	-
Surplus/(Deficit)	(234 648)	41 939	-	41 939	-	49 397	-	-
Transfers and subsidies - capital (monetary allocations)	38 711	6 278	16.2%	6 278	16.2%	11 746	23.4%	(46.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(195 937)	48 217		48 217		61 143		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(195 937)	48 217		48 217		61 143		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(195 937)	48 217		48 217		61 143		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(195 937)	48 217		48 217		61 143		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		50 013	6 326	12.6%	6 326	12.6%	14 210	19.2%	(55.5%)
National Government		38 711	5 991	15.5%	5 991	15.5%	12 953	21.5%	(53.7%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		38 711	5 991	15.5%	5 991	15.5%	12 953	21.5%	(53.7%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		11 302	335	3.0%	335	3.0%	1 257	9.1%	(73.3%)
Capital Expenditure Functional		50 013	6 326	12.6%	6 326	12.6%	14 210	19.2%	(55.5%)
Municipal governance and administration		8 302	335	4.0%	335	4.0%	1 257	9.2%	(73.3%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		8 302	335	4.0%	335	4.0%	1 257	10.3%	(73.3%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		6 666	3 455	51.8%	3 455	51.8%	902	10.2%	283.0%
Community and Social Services		3 666	3 455	94.2%	3 455	94.2%	902	10.3%	283.0%
Sport And Recreation		3 000	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		12 117	769	6.3%	769	6.3%	-	-	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		12 117	769	6.3%	769	6.3%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		22 928	1 767	7.7%	1 767	7.7%	12 051	29.2%	(85.3%)
Energy sources		14 000	1 767	12.6%	1 767	12.6%	10 281	39.3%	(82.8%)
Water Management		725	-	-	-	-	1 739	53.8%	(100.0%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		8 203	-	-	-	-	30	.3%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of Main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 291 152	380 346	29.5%	380 346	29.5%	334 186	29.8%	
Property rates		223 093	29 924	13.4%	29 924	13.4%	30 223	17.2%	
Service charges		680 933	158 662	23.3%	158 662	23.3%	133 422	23.5%	

Other revenue	4 620	(1 392)	(30.1%)	(1 392)	(30.1%)	13 151	12.8%	(110.6%)
Transfers and Subsidies - Operational	196 023	83 917	42.8%	83 917	42.8%	79 173	42.7%	6.0%
Transfers and Subsidies - Capital	38 711	106 742	275.7%	106 742	275.7%	78 019	155.7%	36.8%
Interest	147 732	2 493	1.7%	2 493	1.7%	199	.5%	1 153.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 415 827)	(175 171)	12.4%	(175 171)	12.4%	(210 331)	20.1%	(16.7%)
Suppliers and employees	(1 289 821)	(175 171)	13.6%	(175 171)	13.6%	(210 331)	21.5%	(16.7%)
Finance charges	(126 006)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(124 676)	205 174	(164.6%)	205 174	(164.6%)	123 855	166.8%	65.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(50 013)	(10 143)	20.3%	(10 143)	20.3%	(16 875)	22.8%	(39.9%)
Capital assets	(50 013)	(10 143)	20.3%	(10 143)	20.3%	(16 875)	22.8%	(39.9%)
Net Cash from/(used) Investing Activities	(50 013)	(10 143)	20.3%	(10 143)	20.3%	(16 875)	22.8%	(39.9%)
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	(174 689)	195 031	(111.6%)	195 031	(111.6%)	106 980	28 184.3%	82.3%
Cash/cash equivalents at the year begin:	14 998	30 173	201.2%	30 173	201.2%	4 959	54.9%	508.5%
Cash/cash equivalents at the year end:	(159 691)	211 280	(132.3%)	211 280	(132.3%)	121 981	1 295.1%	73.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 540	2.0%	6 150	1.3%	5 999	1.2%	461 264	95.5%	482 953	18.1%	(7)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 510	12.7%	17 630	4.1%	12 819	3.0%	345 084	80.2%	430 043	16.1%	(10)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 459	3.7%	13 351	2.7%	12 689	2.6%	452 541	91.0%	497 220	18.6%	(235)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 984	2.9%	7 618	2.4%	7 447	2.4%	290 246	92.3%	314 294	11.7%	(4)	-	-	-
Receivables from Exchange Transactions - Waste Management	6 183	2.6%	5 397	2.2%	5 312	2.2%	223 122	93.0%	240 014	9.0%	(5)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 897	100.0%	8 897	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	13 504	1.9%	13 181	1.9%	13 222	1.9%	654 328	94.3%	694 234	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	87	1.1%	32	.4%	56	.7%	7 522	97.7%	7 697	.3%	(5)	(.1%)	-	-
Total By Income Source	111 266	4.2%	63 359	2.4%	57 725	2.2%	2 443 003	91.3%	2 675 352	100.0%	(266)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 429	6.7%	7 689	4.9%	6 908	4.4%	131 593	84.0%	156 618	5.9%	-	-	-	-
Commercial	53 458	12.1%	13 926	3.2%	10 108	2.3%	363 682	82.4%	441 175	16.5%	115	-	-	-
Households	47 379	2.3%	41 744	2.0%	40 709	2.0%	1 947 728	93.8%	2 077 559	77.7%	(382)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	111 266	4.2%	63 359	2.4%	57 725	2.2%	2 443 003	91.3%	2 675 352	100.0%	(266)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	73 744	7.4%	85 311	8.6%	70 823	7.1%	765 534	76.9%	995 412	25.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 305	100.0%	2 305	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 083	1.1%	17 192	.7%	10 146	.4%	2 444 119	97.8%	2 498 540	64.9%
Auditor-General	890	28.9%	-	-	-	-	2 191	71.1%	3 081	.1%
Other	-	-	-	-	-	-	352 157	100.0%	352 157	9.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	101 718	2.6%	102 503	2.7%	80 969	2.1%	3 566 305	92.6%	3 851 495	100.0%

Contact Details

Municipal Manager	Mr Mthembeni Jiyane	017 712 9613
Chief Financial Officer	Mr Rethabile Maskane	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	977 555	261 800	26.8%	261 800	26.8%	244 532	27.5%	7.1%
Exchange Revenue								
Service charges - Electricity	263 785	43 234	16.4%	43 234	16.4%	31 168	11.6%	38.7%
Service charges - Water	30 472	4 970	16.3%	4 970	16.3%	4 800	16.8%	3.5%
Service charges - Waste Water Management	17 156	2 827	16.5%	2 827	16.5%	2 589	16.1%	9.2%
Service charges - Waste Management	17 040	3 516	20.6%	3 516	20.6%	3 758	23.5%	(6.4%)
Sale of Goods and Rendering of Services	3 326	399	12.4%	399	12.4%	638	23.7%	(37.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 512	8 247	14.9%	8 247	14.9%	12 542	24.1%	(34.2%)
Interest earned from Current and Non Current Assets	3 513	486	13.8%	486	13.8%	406	12.3%	19.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	356	22.1%	356	22.1%	276	18.2%	29.2%
Licence and permits	65	-	-	-	-	1	1.7%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 930	56	2.9%	56	2.9%	14	.7%	310.8%
Non-Exchange Revenue								
Property rates	102 743	30 977	30.1%	30 977	30.1%	22 309	23.1%	38.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 490	414	6.4%	414	6.4%	441	7.3%	(6.2%)
Licences or permits	1 070	8	.8%	8	.8%	15	8.7%	(46.5%)
Transfer and subsidies - Operational	381 310	147 523	38.7%	147 523	38.7%	147 196	40.1%	.2%
Interest	30 639	3 387	11.1%	3 387	11.1%	4 090	14.2%	(17.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	60 989	15 402	25.3%	15 402	25.3%	14 288	-	7.8%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	926 699	186 819	20.2%	186 819	20.2%	189 810	21.7%	(1.6%)
Employee related costs	282 241	56 607	20.1%	56 607	20.1%	62 286	23.2%	(9.1%)
Remuneration of councillors	21 353	1 012	4.7%	1 012	4.7%	869	4.5%	16.4%
Bulk purchases - electricity	214 387	73 091	34.1%	73 091	34.1%	70 322	37.0%	3.9%
Inventory consumed	21 873	3 932	18.0%	3 932	18.0%	4 419	20.8%	(11.0%)
Debt impairment	117 654	-	-	-	-	-	-	-
Depreciation and amortisation	97 148	19 721	20.3%	19 721	20.3%	19 727	20.5%	-
Interest	18 177	10 461	57.6%	10 461	57.6%	2 244	8.5%	366.3%
Contracted services	83 548	13 746	16.5%	13 746	16.5%	16 272	24.4%	(15.5%)
Transfers and subsidies	-	-	-	-	-	677	-	(100.0%)
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-
Operational costs	65 318	8 247	12.6%	8 247	12.6%	12 993	21.5%	(36.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50 856	74 982	-	74 982	-	54 722	-	-
Transfers and subsidies - capital (monetary allocations)	139 902	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	190 757	74 982		74 982		54 722		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	190 757	74 982		74 982		54 722		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	190 757	74 982		74 982		54 722		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	190 757	74 982		74 982		54 722		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		127 472	245	.2%	245	.2%	152	.1%	61.2%
National Government		121 654	-	-	-	-	152	.1%	(100.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		121 654	-	-	-	-	152	.1%	(100.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		5 819	245	4.2%	245	4.2%	-	-	(100.0%)
Capital Expenditure Functional		127 472	245	.2%	245	.2%	152	.1%	61.2%
Municipal governance and administration		1 759	245	13.9%	245	13.9%	-	-	(100.0%)
Executive and Council		909	-	-	-	-	-	-	-
Finance and administration		850	245	28.8%	245	28.8%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		303	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		303	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		29 190	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		29 190	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		94 585	-	-	-	-	152	.3%	(100.0%)
Energy sources		9 605	-	-	-	-	-	-	-
Water Management		56 746	-	-	-	-	152	1.2%	(100.0%)
Waste Water Management		27 931	-	-	-	-	-	-	-
Waste Management		303	-	-	-	-	-	-	-
Other		1 635	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 102 031	180 331	16.4%	180 331	16.4%	123 318	12.4%	
Property rates		113 811	16 805	14.8%	16 805	14.8%	19 633	23.9%	
Service charges		396 336	53 504	13.5%	53 504	13.5%	43 858	14.5%	

Other revenue	55 827	6 875	12.3%	6 875	12.3%	1 090	1.6%	530.9%
Transfers and Subsidies - Operational	381 310	11 284	3.0%	11 284	3.0%	12 767	3.5%	(11.6%)
Transfers and Subsidies - Capital	139 902	90 243	64.5%	90 243	64.5%	45 873	34.2%	96.7%
Interest	15 846	1 622	10.2%	1 622	10.2%	98	.2%	1 562.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(959 097)	(176 647)	18.4%	(176 647)	18.4%	(135 095)	15.7%	30.8%
Suppliers and employees	(942 816)	(176 647)	18.7%	(176 647)	18.7%	(135 095)	16.1%	30.8%
Finance charges	(16 281)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	142 935	3 684	2.6%	3 684	2.6%	(11 777)	(8.9%)	(131.3%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	1	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	1	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(138 686)	(3 120)	2.2%	(3 120)	2.2%	(12 999)	10.0%	(76.0%)
Capital assets	(138 686)	(3 120)	2.2%	(3 120)	2.2%	(12 999)	10.0%	(76.0%)
Net Cash from/(used) Investing Activities	(138 686)	(3 120)	2.2%	(3 120)	2.2%	(12 998)	10.0%	(76.0%)
Cash Flow from Financing Activities								
Receipts	346	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	346	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 595	564	12.3%	564	12.3%	(24 775)	(957.8%)	(102.3%)
Cash/cash equivalents at the year begin:	10 762	8 070	75.0%	8 070	75.0%	9 083	64.0%	(11.2%)
Cash/cash equivalents at the year end:	15 357	8 429	54.9%	8 429	54.9%	(15 832)	(94.3%)	(153.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 608	2.3%	1 978	1.8%	1 600	1.4%	106 325	94.5%	112 511	13.3%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 785	6.1%	5 176	2.5%	4 075	2.0%	186 571	89.4%	208 607	24.7%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 203	5.8%	6 305	4.0%	5 705	3.6%	138 029	86.7%	159 242	18.8%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 187	2.7%	834	1.9%	680	1.5%	41 646	93.9%	44 346	5.2%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 208	1.5%	1 049	1.3%	1 053	1.3%	76 889	95.9%	80 199	9.5%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 874	1.6%	3 903	1.7%	4 027	1.7%	223 082	95.0%	234 886	27.8%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	.5%	27	.5%	53	1.0%	5 346	98.0%	5 452	.6%	-	-	-	-
Total By Income Source	30 890	3.7%	19 271	2.3%	17 193	2.0%	777 895	92.0%	845 250	100.0%	62	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 356	21.9%	2 115	19.6%	1 327	12.3%	4 981	46.2%	10 779	1.3%	-	-	-	-
Commercial	15 048	6.4%	6 038	2.6%	5 155	2.2%	209 540	88.9%	235 782	27.9%	1	-	-	-
Households	13 486	2.3%	11 118	1.9%	10 711	1.8%	563 373	94.1%	598 689	70.8%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 890	3.7%	19 271	2.3%	17 193	2.0%	777 895	92.0%	845 250	100.0%	62	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	53 873	16.2%	27 615	8.3%	-	-	250 066	75.4%	331 554	32.2%
Bulk Water	-	-	-	-	-	-	2 977	100.0%	2 977	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 650	3.0%	5 720	.8%	50	-	670 171	96.2%	696 591	67.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	74 523	7.2%	33 336	3.2%	50	-	923 214	89.5%	1 031 122	100.0%

Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Kgomotsho Duba	076 207 0147

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 326 753	344 380	26.0%	344 380	26.0%	323 010	27.6%	6.6%
Exchange Revenue								
Service charges - Electricity	391 236	87 289	22.3%	87 289	22.3%	85 706	24.4%	1.8%
Service charges - Water	90 618	31 627	35.1%	31 627	35.1%	26 026	30.0%	22.3%
Service charges - Waste Water Management	67 901	16 439	24.2%	16 439	24.2%	15 108	23.2%	8.8%
Service charges - Waste Management	58 742	14 183	24.1%	14 183	24.1%	13 126	23.3%	8.1%
Sale of Goods and Rendering of Services	11 224	1 230	11.0%	1 230	11.0%	2 739	25.5%	(55.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	38 133	6 939	18.2%	6 939	18.2%	8 063	22.1%	(13.9%)
Interest earned from Current and Non Current Assets	5 471	1 778	32.5%	1 778	32.5%	1 524	29.0%	16.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2	0	20.7%	0	20.7%	0	22.6%	-
Rental from Fixed Assets	3 453	911	26.4%	911	26.4%	1 273	38.4%	(28.4%)
Licence and permits	98	25	25.6%	25	25.6%	5	5.8%	356.4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	44 333	415	.9%	415	.9%	206	.6%	101.2%
Non-Exchange Revenue								
Property rates	258 951	61 669	23.8%	61 669	23.8%	53 347	24.6%	15.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49 231	44	.1%	44	.1%	42	.7%	4.0%
Licences or permits	-	4	-	4	-	25	-	(84.0%)
Transfer and subsidies - Operational	294 895	119 161	40.4%	119 161	40.4%	113 077	40.2%	5.4%
Interest	12 466	2 072	16.6%	2 072	16.6%	2 339	19.6%	(11.4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	351	-	351	-	339	-	3.6%
Gains on disposal of Assets	-	42	-	42	-	64	-	(33.8%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 382 469	291 650	21.1%	291 650	21.1%	217 355	16.8%	34.2%
Employee related costs	332 538	88 861	26.7%	88 861	26.7%	78 790	24.9%	12.8%
Remuneration of councillors	20 559	3 546	17.2%	3 546	17.2%	3 097	15.1%	14.5%
Bulk purchases - electricity	460 250	153 194	33.3%	153 194	33.3%	79 690	21.0%	92.2%
Inventory consumed	117 003	12 704	10.9%	12 704	10.9%	18 964	20.6%	(33.0%)
Debt impairment	94 135	632	.7%	632	.7%	5	-	11 942.6%
Depreciation and amortisation	128 379	13	-	13	-	-	-	(100.0%)
Interest	22 041	-	-	-	-	-	-	-
Contracted services	124 809	16 565	13.3%	16 565	13.3%	20 898	19.1%	(20.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	0	-	0	-	-	-	(100.0%)
Operational costs	82 202	16 136	19.6%	16 136	19.6%	15 910	19.3%	1.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 716)	52 729	-	52 729	-	105 655	-	-
Transfers and subsidies - capital (monetary allocations)	162 093	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 377	52 729		52 729		105 655		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 377	52 729		52 729		105 655		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 377	52 729		52 729		105 655		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 377	52 729		52 729		105 655		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		162 093	43 885	27.1%	43 885	27.1%	63 741	31.9%	(31.2%)
National Government		162 093	36 894	22.8%	36 894	22.8%	51 460	28.0%	(28.3%)
Provincial Government		-	4 456	-	4 456	-	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		162 093	41 349	25.5%	41 349	25.5%	51 460	28.0%	(19.6%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	2 536	-	2 536	-	12 281	78.2%	(79.3%)
Capital Expenditure Functional		162 093	43 885	27.1%	43 885	27.1%	63 741	31.9%	(31.2%)
Municipal governance and administration		-	2 536	-	2 536	-	11 815	207.3%	(78.5%)
Executive and Council		-	-	-	-	-	789	15.8%	(100.0%)
Finance and administration		-	2 536	-	2 536	-	11 026	1 575.1%	(77.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		22 270	10 408	46.7%	10 408	46.7%	12 736	18.8%	(18.3%)
Planning and Development		22 270	10 408	46.7%	10 408	46.7%	12 736	127.4%	(18.3%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		139 823	30 941	22.1%	30 941	22.1%	39 190	108.5%	(21.0%)
Energy sources		6 691	1 618	24.2%	1 618	24.2%	1 534	25.1%	5.5
Water Management		16 976	13 811	81.4%	13 811	81.4%	25 673	85.6%	(46.2%)
Waste Water Management		114 239	15 512	13.6%	15 512	13.6%	11 983	-	29.5
Waste Management		1 917	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 365 719	575 202	42.1%	575 202	42.1%	666 025	53.8%	(13.6%)
Property rates		201 982	41 346	20.5%	41 346	20.5%	33 201	13.5%	24.5%
Service charges		550 826	120 311	21.8%	120 311	21.8%	106 929	23.1%	12.5%

Other revenue	118 896	217 502	182.9%	217 502	182.9%	345 889	577.3%	(37.1%)
Transfers and Subsidies - Operational	297 769	140 785	47.3%	140 785	47.3%	127 845	45.4%	10.1%
Transfers and Subsidies - Capital	162 093	51 661	31.9%	51 661	31.9%	50 015	27.2%	3.3%
Interest	34 103	3 597	10.5%	3 597	10.5%	2 145	40.9%	67.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 189 778)	(137 467)	11.6%	(137 467)	11.6%	(159 728)	15.0%	(13.9%)
Suppliers and employees	(1 159 402)	(137 467)	11.9%	(137 467)	11.9%	(159 728)	15.4%	(13.9%)
Finance charges	(30 376)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	175 941	437 735	248.8%	437 735	248.8%	506 297	290.9%	(13.5%)
Cash Flow from Investing Activities								
Receipts	0	42	1 402 866.7%	42	1 402 866.7%	64	-	(33.8%)
Proceeds on disposal of PPE	0	42	1 402 866.7%	42	1 402 866.7%	64	-	(33.8%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(162 093)	(43 712)	27.0%	(43 712)	27.0%	(63 741)	31.9%	(31.4%)
Capital assets	(162 093)	(43 712)	27.0%	(43 712)	27.0%	(63 741)	31.9%	(31.4%)
Net Cash from/(used) Investing Activities	(162 093)	(43 670)	26.9%	(43 670)	26.9%	(63 678)	31.9%	(31.4%)
Cash Flow from Financing Activities								
Receipts	-	5	-	5	-	288	-	(98.4%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	5	-	5	-	288	-	(98.4%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	5	-	5	-	288	-	(98.4%)
Net Increase/(Decrease) in cash held	13 848	394 069	2 845.7%	394 069	2 845.7%	442 907	(1 732.5%)	(11.0%)
Cash/cash equivalents at the year begin:	59 336	44 705	75.3%	44 705	75.3%	58 772	74.7%	(23.9%)
Cash/cash equivalents at the year end:	73 184	438 210	598.8%	438 210	598.8%	502 244	945.1%	(12.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 932	4.8%	9 758	3.2%	7 891	2.5%	276 909	89.5%	309 491	19.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 931	10.7%	7 405	3.3%	5 837	2.6%	186 644	83.4%	223 818	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 368	7.9%	10 310	4.0%	8 997	3.5%	217 826	84.6%	257 500	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 045	3.0%	4 059	2.0%	3 765	1.9%	185 807	93.1%	199 675	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 155	2.6%	3 677	1.9%	3 341	1.7%	182 803	93.8%	194 977	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 300	1.0%	3 203	.9%	3 163	.9%	331 982	97.2%	341 648	21.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 265	1.8%	1 388	2.0%	921	1.3%	66 048	94.9%	69 622	4.4%	-	-	-	-
Total By Income Source	74 996	4.7%	39 799	2.5%	33 915	2.1%	1 448 020	90.7%	1 596 731	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 789	10.4%	4 913	5.8%	5 108	6.0%	65 635	77.7%	84 445	5.3%	-	-	-	-
Commercial	27 552	12.4%	8 149	3.7%	5 504	2.5%	180 215	81.4%	221 420	13.9%	-	-	-	-
Households	38 586	3.0%	26 668	2.1%	23 252	1.8%	1 201 364	93.1%	1 289 870	80.8%	-	-	-	-
Other	69	7.0%	70	7.0%	52	5.2%	805	80.8%	996	.1%	-	-	-	-
Total By Customer Group	74 996	4.7%	39 799	2.5%	33 915	2.1%	1 448 020	90.7%	1 596 731	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	939 389	91.4%	73 901	7.2%	-	-	14 376	1.4%	1 027 667	44.3%
Bulk Water	71 946	5.6%	69 499	5.4%	-	-	1 139 512	89.0%	1 280 958	55.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 377	100.0%	-	-	-	-	-	-	12 377	.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 023 712	44.1%	143 400	6.2%	-	-	1 153 889	49.7%	2 321 002	100.0%

Contact Details

Municipal Manager	Mr Maqshawe Kunene	017 801 3504
Chief Financial Officer	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	763 217	216 775	28.4%	216 775	28.4%	158 913	26.9%	36.4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	13 333	2 067	15.5%	2 067	15.5%	7 251	207.2%	(71.5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	24 151	904	3.7%	904	3.7%	2 316	8.4%	(61.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	171	5	2.8%	5	2.8%	9	5.6%	(49.6%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	700	165	23.5%	165	23.5%	243	13.4%	(32.3%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 903	71	3.7%	71	3.7%	22	1.4%	220.7%
Licences or permits	1 733	487	28.1%	487	28.1%	271	11.4%	79.5%
Transfer and subsidies - Operational	329 337	49 790	15.1%	49 790	15.1%	148 799	83.8%	(66.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	391 888	163 287	41.7%	163 287	41.7%	-	-	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	782 953	144 403	18.4%	144 403	18.4%	215 264	27.5%	(32.9%)
Employee related costs	220 877	54 946	24.9%	54 946	24.9%	28 858	13.1%	90.4%
Remuneration of councillors	19 915	4 243	21.3%	4 243	21.3%	2 812	14.8%	50.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 501	958	21.3%	958	21.3%	1 312	27.7%	(27.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 106	6 518	27.0%	6 518	27.0%	3 637	16.9%	79.2%
Interest	-	-	-	-	-	-	-	-
Contracted services	53 755	10 262	19.1%	10 262	19.1%	10 023	11.6%	2.4%
Transfers and subsidies	378 862	55 793	14.7%	55 793	14.7%	162 140	43.9%	(65.6%)
Irrecoverable debts written off	-	26	-	26	-	-	-	(100.0%)
Operational costs	80 936	11 627	14.4%	11 627	14.4%	6 483	10.4%	79.4%
Losses on disposal of Assets	-	30	-	30	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 736)	72 372	-	72 372	-	(56 351)	-	-
Transfers and subsidies - capital (monetary allocations)	2 556	347	13.6%	347	13.6%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(17 180)	72 719		72 719		(56 351)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(17 180)	72 719		72 719		(56 351)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(17 180)	72 719		72 719		(56 351)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(17 180)	72 719		72 719		(56 351)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		40 658	1 794	4.4%	1 794	4.4%	3 641	6.9%	(50.7%)
National Government		-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		40 658	1 794	4.4%	1 794	4.4%	3 641	6.9%	(50.7%)
Capital Expenditure Functional		40 658	1 794	4.4%	1 794	4.4%	3 641	6.9%	(50.7%)
Municipal governance and administration		3 058	1 603	52.4%	1 603	52.4%	3 611	16.7%	(55.6%)
Executive and Council		-	689	-	689	-	-	-	(100.0%)
Finance and administration		3 058	915	29.9%	915	29.9%	3 611	17.4%	(74.7%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		37 100	190	.5%	190	.5%	29	.1%	545.9%
Community and Social Services		36 000	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		500	190	38.0%	190	38.0%	29	2%	545.9%
Housing		-	-	-	-	-	-	-	-
Health		600	-	-	-	-	-	-	-
Economic and Environmental Services		500	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		500	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		765 773	190 002	24.8%	190 002	24.8%	2 137	.4%	8 789.4
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-

Other revenue	15 509	2 765	17.8%	2 765	17.8%	309	3.9%	796.3%
Transfers and Subsidies - Operational	723 556	186 961	25.8%	186 961	25.8%	1 652	.3%	11 215.7%
Transfers and Subsidies - Capital	2 556	-	-	-	-	-	-	-
Interest	24 151	275	1.1%	275	1.1%	177	-	55.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(758 847)	(74 978)	9.9%	(74 978)	9.9%	(14 610)	2.3%	413.2%
Suppliers and employees	(758 847)	(74 978)	9.9%	(74 978)	9.9%	(14 610)	2.3%	413.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	6 926	115 024	1 660.9%	115 024	1 660.9%	(12 473)	15.9%	(1 022.2%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(40 658)	(1 890)	4.6%	(1 890)	4.6%	(3 679)	6.9%	(48.6%)
Capital assets	(40 658)	(1 890)	4.6%	(1 890)	4.6%	(3 679)	6.9%	(48.6%)
Net Cash from(used) Investing Activities	(40 658)	(1 890)	4.6%	(1 890)	4.6%	(3 679)	6.9%	(48.6%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(33 732)	113 134	(335.4%)	113 134	(335.4%)	(16 152)	12.3%	(800.4%)
Cash/cash equivalents at the year begin:	485 801	71 315	14.7%	71 315	14.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	452 069	181 559	40.2%	181 559	40.2%	(16 152)	8.8%	(1 224.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	512	100.0%	512	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	512	100.0%	512	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	512	100.0%	512	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	512	100.0%	512	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mandla Lucas Mahlangu	013 249 2003
Chief Financial Officer	Mrs Alice L. Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 424 494	465 657	32.7%	465 657	32.7%	456 017	34.1%	2.1%
Exchange Revenue								
Service charges - Electricity	216 163	40 152	18.6%	40 152	18.6%	39 692	22.7%	1.2%
Service charges - Water	45 639	10 059	22.0%	10 059	22.0%	12 298	23.7%	(18.2%)
Service charges - Waste Water Management	7 641	1 629	21.3%	1 629	21.3%	1 644	22.9%	(.9%)
Service charges - Waste Management	15 223	3 795	24.9%	3 795	24.9%	3 164	22.1%	19.9%
Sale of Goods and Rendering of Services	4 954	1 060	21.4%	1 060	21.4%	835	17.9%	26.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 449	833	18.7%	833	18.7%	965	24.4%	(13.7%)
Interest earned from Current and Non Current Assets	16 414	2 502	15.2%	2 502	15.2%	1 328	4.8%	88.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 613	2 357	35.6%	2 357	35.6%	3 327	53.5%	(29.2%)
Licence and permits	2 891	592	20.5%	592	20.5%	333	12.3%	77.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 729	247	14.3%	247	14.3%	151	9.3%	62.9%
Non-Exchange Revenue								
Property rates	154 406	35 065	22.7%	35 065	22.7%	31 900	22.0%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 529	126	2.8%	126	2.8%	338	7.9%	(62.7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	929 316	364 702	39.2%	364 702	39.2%	356 224	40.5%	2.4%
Interest	14 528	2 132	14.7%	2 132	14.7%	2 217	16.2%	(3.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	405	-	405	-	345	-	17.4%
Gains on disposal of Assets	-	-	-	-	-	1 255	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 344 289	322 195	24.0%	322 195	24.0%	330 480	25.0%	(2.5%)
Employee related costs	659 000	184 683	28.0%	184 683	28.0%	172 386	25.3%	7.1%
Remuneration of councillors	28 125	7 343	26.1%	7 343	26.1%	6 787	24.1%	8.2%
Bulk purchases - electricity	143 806	33 443	23.3%	33 443	23.3%	34 003	32.5%	(1.6%)
Inventory consumed	54 919	5 383	9.8%	5 383	9.8%	7 550	12.2%	(28.7%)
Debt impairment	7 499	-	-	-	-	-	-	-
Depreciation and amortisation	103 248	29 698	28.8%	29 698	28.8%	18 184	25.0%	63.3%
Interest	102	3 017	2 969.8%	3 017	2 969.8%	229	225.8%	1 215.5%
Contracted services	126 416	18 773	14.9%	18 773	14.9%	32 300	21.2%	(41.9%)
Transfers and subsidies	29 510	-	-	-	-	1 414	6.7%	(100.0%)
Irrecoverable debts written off	1 085	-	-	-	-	(176)	(4.6%)	(100.0%)
Operational costs	190 579	39 856	20.9%	39 856	20.9%	57 802	29.2%	(31.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	80 204	143 462	-	143 462	-	125 537	-	-
Transfers and subsidies - capital (monetary allocations)	331 759	95 631	28.8%	95 631	28.8%	95 154	29.3%	.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	411 963	239 093		239 093		220 691		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	411 963	239 093		239 093		220 691		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	411 963	239 093		239 093		220 691		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	411 963	239 093		239 093		220 691		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		358 493	67 981	19.0%	67 981	19.0%	82 936	18.7%	(18.0%)
National Government		331 759	67 981	20.5%	67 981	20.5%	74 686	23.0%	(9.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		331 759	67 981	20.5%	67 981	20.5%	74 686	23.0%	(9.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		26 734	-	-	-	-	8 251	6.9%	(100.0%)
Capital Expenditure Functional		358 493	67 981	19.0%	67 981	19.0%	82 936	18.7%	(18.0%)
Municipal governance and administration		2 000	-	-	-	-	135	.8%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		2 000	-	-	-	-	135	.9%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		23 000	5 339	23.2%	5 339	23.2%	38	.2%	14 019.5%
Community and Social Services		-	4 454	-	4 454	-	-	-	(100.0%)
Sport And Recreation		23 000	885	3.8%	885	3.8%	38	4.3%	2 240.7%
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		203 222	40 030	19.7%	40 030	19.7%	45 956	32.9%	(12.9%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		203 222	40 030	19.7%	40 030	19.7%	45 956	34.4%	(12.9%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		130 270	22 611	17.4%	22 611	17.4%	36 808	13.6%	(38.6%)
Energy sources		-	-	-	-	-	3 427	20.4%	(100.0%)
Water Management		122 270	22 611	18.5%	22 611	18.5%	33 380	14.0%	(32.3%)
Waste Water Management		8 000	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of Main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 812 248	579 613	32.0%	579 613	32.0%	952 791	59.2%	
Property rates		140 509	25 771	18.3%	25 771	18.3%	32 910	29.9%	
Service charges		251 466	46 671	18.6%	46 671	18.6%	45 721	20.1%	

Other revenue	132 168	39 558	29.9%	39 558	29.9%	287 570	511.8%	(86.2%)
Transfers and Subsidies - Operational	929 316	369 819	39.8%	369 819	39.8%	354 970	40.4%	4.2%
Transfers and Subsidies - Capital	331 759	94 094	28.4%	94 094	28.4%	231 252	71.3%	(59.3%)
Interest	27 030	3 700	13.7%	3 700	13.7%	367	2.9%	908.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 280 377)	(376 022)	29.4%	(376 022)	29.4%	(45 094)	4.2%	733.9%
Suppliers and employees	(1 280 275)	(376 022)	29.4%	(376 022)	29.4%	(45 094)	4.2%	733.9%
Finance charges	(102)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	531 872	203 590	38.3%	203 590	38.3%	907 697	167.2%	(77.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	1 255	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	1 255	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(412 266)	(67 981)	16.5%	(67 981)	16.5%	(82 936)	18.7%	(18.0%)
Capital assets	(412 266)	(67 981)	16.5%	(67 981)	16.5%	(82 936)	18.7%	(18.0%)
Net Cash from/(used) Investing Activities	(412 266)	(67 981)	16.5%	(67 981)	16.5%	(81 681)	18.4%	(16.8%)
Cash Flow from Financing Activities								
Receipts	2 977	118	4.0%	118	4.0%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 854	118	6.4%	118	6.4%	-	-	(100.0%)
Payments	(735)	-	-	-	-	-	-	-
Repayment of borrowing	(735)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 242	118	5.3%	118	5.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	121 847	135 728	111.4%	135 728	111.4%	826 015	831.9%	(83.6%)
Cash/cash equivalents at the year begin:	(97 576)	112 583	(115.4%)	112 583	(115.4%)	(140 420)	(75.8%)	(180.2%)
Cash/cash equivalents at the year end:	24 271	76 574	315.5%	76 574	315.5%	687 856	241.7%	(88.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 720	22.4%	438	2.6%	506	3.0%	11 932	71.9%	16 597	9.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 138	48.0%	714	2.4%	472	1.6%	14 111	47.9%	29 434	17.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 448	15.2%	2 498	3.0%	2 341	2.9%	64 773	78.9%	82 060	48.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	768	28.5%	109	4.1%	308	11.4%	1 508	56.0%	2 692	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 081	27.7%	171	4.4%	142	3.6%	2 512	64.3%	3 906	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 410	5.0%	706	2.5%	675	2.4%	25 492	90.1%	28 284	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 305	16.9%	204	2.6%	91	1.2%	6 134	79.3%	7 735	4.5%	-	-	-	-
Total By Income Source	34 870	20.4%	4 841	2.8%	4 534	2.7%	126 463	74.1%	170 707	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 575	17.1%	1 448	3.8%	1 554	4.1%	28 771	75.0%	38 349	22.5%	-	-	-	-
Commercial	15 639	19.1%	1 934	2.4%	1 734	2.1%	62 368	76.4%	81 676	47.8%	-	-	-	-
Households	11 901	25.2%	1 342	2.8%	1 195	2.5%	32 771	69.4%	47 210	27.7%	-	-	-	-
Other	754	21.7%	116	3.4%	51	1.5%	2 553	73.5%	3 473	2.0%	-	-	-	-
Total By Customer Group	34 870	20.4%	4 841	2.8%	4 534	2.7%	126 463	74.1%	170 707	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	29 489	18.7%	20 530	13.0%	107 866	68.3%	157 885	65.5%
Bulk Water	-	-	-	-	-	-	797	100.0%	797	3%
PAYE deductions	10 084	100.0%	-	-	-	-	-	-	10 084	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 393	100.0%	-	-	-	-	-	-	7 393	3.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	495	8%	3 585	5.8%	4 218	6.8%	54 022	86.7%	62 319	25.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 751	100.0%	-	-	-	-	-	-	2 751	1.1%
Total	20 723	8.6%	33 074	13.7%	24 747	10.3%	162 685	67.4%	241 229	100.0%

Contact Details

Municipal Manager	Mr Oscar Nkosi	013 790 0245
Chief Financial Officer	Mr Themba Mashabane	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	578 342	152 600	26.4%	152 600	26.4%	155 969	26.5%	(2.2%)
Exchange Revenue								
Service charges - Electricity	106 318	25 661	24.1%	25 661	24.1%	19 489	18.5%	31.7%
Service charges - Water	39 665	9 275	23.4%	9 275	23.4%	9 444	11.7%	(1.8%)
Service charges - Waste Water Management	53 483	5 624	10.5%	5 624	10.5%	11 357	56.0%	(50.5%)
Service charges - Waste Management	12 443	3 924	31.5%	3 924	31.5%	3 070	25.8%	27.8%
Sale of Goods and Rendering of Services	708	138	19.5%	138	19.5%	159	8.4%	(13.6%)
Agency services	7 510	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	71 516	12 840	18.0%	12 840	18.0%	19 635	28.6%	(34.6%)
Interest earned from Current and Non Current Assets	3 651	141	3.9%	141	3.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 713	170	6.3%	170	6.3%	441	12.3%	(61.6%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 812	1 232	32.3%	1 232	32.3%	1 992	18.1%	(38.1%)
Non-Exchange Revenue								
Property rates	94 482	19 919	21.1%	19 919	21.1%	20 605	28.5%	(3.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	111	23.6%	111	23.6%	68	13.2%	62.1%
Licences or permits	10	4	40.3%	4	40.3%	(12)	(2%)	(134.6%)
Transfer and subsidies - Operational	178 878	71 956	40.2%	71 956	40.2%	69 720	40.1%	3.2%
Interest	-	1 606	-	1 606	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 684	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	540 679	83 672	15.5%	83 672	15.5%	83 392	16.4%	.3%
Employee related costs	122 881	27 287	22.2%	27 287	22.2%	27 462	25.8%	(.6%)
Remuneration of councillors	11 318	2 628	23.2%	2 628	23.2%	2 533	24.2%	3.8%
Bulk purchases - electricity	118 160	30 239	25.6%	30 239	25.6%	29 795	28.4%	1.5%
Inventory consumed	40 897	6 001	14.7%	6 001	14.7%	6 062	27.2%	(1.0%)
Debt impairment	101 616	-	-	-	-	-	-	-
Depreciation and amortisation	61 859	-	-	-	-	-	-	-
Interest	9 000	303	3.4%	303	3.4%	2	-	14 661.3%
Contracted services	36 306	13 692	37.7%	13 692	37.7%	10 470	23.2%	30.8%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 495	-	-	-	-	100	1.0%	(100.0%)
Operational costs	33 147	3 522	10.6%	3 522	10.6%	6 968	18.8%	(49.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	37 663	68 927	-	68 927	-	72 576	-	-
Transfers and subsidies - capital (monetary allocations)	68 878	-	-	-	-	1 000	1.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 541	68 927		68 927		73 576		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 541	68 927		68 927		73 576		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 541	68 927		68 927		73 576		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 541	68 927		68 927		73 576		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	73 178	5 084	6.9%	5 084	6.9%	12 152	11.6%	(58.2%)
National Government	68 878	4 696	6.8%	4 696	6.8%	12 152	12.0%	(61.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 878	4 696	6.8%	4 696	6.8%	12 152	12.0%	(61.4%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 300	388	9.0%	388	9.0%	-	-	(100.0%)
Capital Expenditure Functional	73 178	5 084	6.9%	5 084	6.9%	12 152	11.6%	(58.2%)
Municipal governance and administration	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	227	5.7%	(100.0%)
Community and Social Services	-	-	-	-	-	227	5.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 000	953	7.9%	953	7.9%	1 160	6.4%	(17.8%)
Planning and Development	-	-	-	-	-	148	1.6%	(100.0%)
Road Transport	12 000	953	7.9%	953	7.9%	1 012	11.6%	(5.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	61 178	4 131	6.8%	4 131	6.8%	10 765	13.0%	(61.6%)
Energy sources	800	-	-	-	-	-	-	-
Water Management	48 935	3 681	7.5%	3 681	7.5%	8 735	15.1%	(57.9%)
Waste Water Management	11 443	450	3.9%	450	3.9%	118	2.4%	281.3%
Waste Management	-	-	-	-	-	1 911	86.9%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	409 332	131 789	32.2%	131 789	32.2%	153 727	21.9%	(14.3%)
Property rates	34 703	5 949	17.1%	5 949	17.1%	5 658	7.8%	5.1%
Service charges	62 647	34 890	55.7%	34 890	55.7%	25 499	11.7%	36.8%

Other revenue	35 544	9 223	25.9%	9 223	25.9%	11 673	18.8%	(21.0%)
Transfers and Subsidies - Operational	178 878	72 161	40.3%	72 161	40.3%	69 824	40.2%	3.3%
Transfers and Subsidies - Capital	68 879	8 935	13.0%	8 935	13.0%	41 000	40.4%	(78.2%)
Interest	28 681	630	2.2%	630	2.2%	73	.1%	762.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(311 405)	(140 211)	45.0%	(140 211)	45.0%	(128 093)	34.7%	9.5%
Suppliers and employees	(302 405)	(140 211)	46.4%	(140 211)	46.4%	(128 093)	35.4%	9.5%
Finance charges	(9 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	97 927	(8 422)	(8.6%)	(8 422)	(8.6%)	25 633	7.7%	(132.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	(25 000)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	(25 000)	-	(100.0%)
Payments	(73 178)	(11 171)	15.3%	(11 171)	15.3%	(17 435)	16.6%	(35.9%)
Capital assets	(73 178)	(11 171)	15.3%	(11 171)	15.3%	(17 435)	16.6%	(35.9%)
Net Cash from/(used) Investing Activities	(73 178)	(11 171)	15.3%	(11 171)	15.3%	(42 435)	40.4%	(73.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 749	(19 593)	(79.2%)	(19 593)	(79.2%)	(16 802)	(7.4%)	16.6%
Cash/cash equivalents at the year begin:	8 514	30 839	362.2%	30 839	362.2%	15 843	49.3%	94.7%
Cash/cash equivalents at the year end:	33 263	12 236	36.8%	12 236	36.8%	(9 961)	(3.5%)	(235.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 586	1.4%	2 960	1.2%	3 182	1.2%	245 128	96.2%	254 856	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 405	5.6%	2 371	3.0%	2 540	3.2%	70 001	88.3%	79 316	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 108	1.4%	3 293	1.1%	9 581	3.3%	276 328	94.2%	293 311	21.8%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 058	1.3%	1 866	1.2%	1 813	1.1%	153 865	96.4%	159 602	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 410	1.8%	1 208	1.5%	1 171	1.5%	76 582	95.3%	80 371	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 861	1.2%	4 830	1.2%	4 774	1.2%	398 266	96.5%	412 731	30.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	179	.3%	93	.1%	196	.3%	67 546	99.3%	68 013	5.0%	-	-	-	-
Total By Income Source	20 606	1.5%	16 620	1.2%	23 258	1.7%	1 287 716	95.5%	1 348 199	100.0%	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	885	1.3%	599	.9%	6 984	9.9%	61 752	87.9%	70 220	5.2%	-	-	-	-
Commercial	8 143	2.1%	5 821	1.5%	5 726	1.4%	376 631	95.0%	396 321	29.4%	-	-	-	-
Households	11 577	1.3%	10 200	1.2%	10 547	1.2%	849 334	96.3%	881 658	65.4%	0	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 606	1.5%	16 620	1.2%	23 258	1.7%	1 287 716	95.5%	1 348 199	100.0%	0	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16 775	100.0%	-	-	-	-	-	-	16 775	63.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 741	48.8%	3 550	36.5%	646	6.6%	784	8.1%	9 721	36.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 516	81.2%	3 550	13.4%	646	2.4%	784	3.0%	26 496	100.0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 740 944	730 592	26.7%	730 592	26.7%	698 682	27.8%	4.6%
Exchange Revenue								
Service charges - Electricity	1 069 967	281 114	26.3%	281 114	26.3%	271 659	31.0%	3.5%
Service charges - Water	140 587	19 587	13.9%	19 587	13.9%	36 582	28.2%	(46.5%)
Service charges - Waste Water Management	117 311	29 351	25.0%	29 351	25.0%	27 924	26.9%	5.1%
Service charges - Waste Management	133 093	33 191	24.9%	33 191	24.9%	31 221	25.7%	6.3%
Sale of Goods and Rendering of Services	8 914	1 689	19.0%	1 689	19.0%	2 987	34.3%	(43.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 973	3 729	16.2%	3 729	16.2%	3 427	43.8%	8.8%
Interest earned from Current and Non Current Assets	9 405	1 004	10.7%	1 004	10.7%	1 194	4.1%	(15.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	20 601	5 637	27.4%	5 637	27.4%	5 233	26.5%	7.7%
Rental from Fixed Assets	1 646	922	56.0%	922	56.0%	615	39.0%	49.9%
Licence and permits	469	95	20.3%	95	20.3%	22	.3%	323.1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	75 415	4 655	6.2%	4 655	6.2%	2 375	2.4%	96.0%
Non-Exchange Revenue								
Property rates	677 734	172 526	25.5%	172 526	25.5%	163 443	25.6%	5.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	2 242	8.6%	2 242	8.6%	1 835	7.4%	22.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	157 634	41.1%	157 634	41.1%	147 512	41.3%	6.9%
Interest	8 959	1 538	17.2%	1 538	17.2%	2 653	31.0%	(42.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	8 812	-	-	-	-	-	-	-
Gains on disposal of Assets	15 660	-	-	-	-	-	-	-
Other Gains	19 314	15 676	81.2%	15 676	81.2%	0	-	5 040 499.7%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 516 131	635 476	25.3%	635 476	25.3%	667 380	25.4%	(4.8%)
Employee related costs	889 734	212 084	23.8%	212 084	23.8%	209 441	24.8%	1.3%
Remuneration of councillors	34 861	7 297	20.9%	7 297	20.9%	7 077	22.0%	3.1%
Bulk purchases - electricity	877 856	202 870	23.1%	202 870	23.1%	276 885	35.1%	(26.7%)
Inventory consumed	95 861	26 227	27.4%	26 227	27.4%	21 355	27.8%	22.8%
Debt impairment	(241 935)	-	-	-	-	1	-	(100.0%)
Depreciation and amortisation	270 364	62 311	23.0%	62 311	23.0%	60 392	23.1%	3.2%
Interest	105 408	-	-	-	-	14	-	(100.0%)
Contracted services	233 455	59 133	25.3%	59 133	25.3%	42 169	16.7%	40.2%
Transfers and subsidies	4 488	80	1.8%	80	1.8%	29	.4%	177.4%
Irrecoverable debts written off	20 618	-	-	-	-	-	-	-
Operational costs	220 764	55 064	24.9%	55 064	24.9%	50 017	27.0%	10.1%
Losses on disposal of Assets	2 088	-	-	-	-	-	-	-
Other Losses	2 969	10 409	405.1%	10 409	405.1%	-	-	(100.0%)
Surplus/(Deficit)	224 813	95 117	-	95 117	-	31 302	-	-
Transfers and subsidies - capital (monetary allocations)	89 600	5 529	6.2%	5 529	6.2%	13 364	7.9%	(58.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	314 413	100 645		100 645		44 666		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	314 413	100 645		100 645		44 666		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	314 413	100 645		100 645		44 666		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	314 413	100 645		100 645		44 666		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	119 790	9 260	7.7%	9 260	7.7%	16 725	7.9%	(44.6%)
National Government	89 073	9 215	10.3%	9 215	10.3%	14 516	8.5%	(36.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	89 073	9 215	10.3%	9 215	10.3%	14 516	8.5%	(36.5%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	30 717	44	.1%	44	.1%	2 209	5.3%	(98.0%)
Capital Expenditure Functional	119 790	9 260	7.7%	9 260	7.7%	16 725	7.9%	(44.6%)
Municipal governance and administration	12 717	44	.3%	44	.3%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 717	44	.3%	44	.3%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	6 900	275	4.0%	275	4.0%	2 970	16.5%	(90.7%)
Community and Social Services	3 500	-	-	-	-	2 970	27.0%	(100.0%)
Sport And Recreation	3 400	275	8.1%	275	8.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 900	2 533	15.0%	2 533	15.0%	3 998	21.0%	(36.6%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	16 900	2 533	15.0%	2 533	15.0%	3 998	21.0%	(36.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	83 273	6 407	7.7%	6 407	7.7%	9 757	5.7%	(34.3%)
Energy sources	24 877	607	2.4%	607	2.4%	-	-	(100.0%)
Water Management	35 596	2 244	6.3%	2 244	6.3%	7 839	8.1%	(71.4%)
Waste Water Management	19 800	3 556	18.0%	3 556	18.0%	1 919	9.0%	85.3%
Waste Management	3 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	3 381 084	617 340	18.3%	617 340	18.3%	693 538	23.3%	(11.0%)
Property rates	643 848	76 139	11.8%	76 139	11.8%	62 614	10.3%	21.6%
Service charges	2 103 573	219 393	10.4%	219 393	10.4%	196 840	12.2%	11.5%

Other revenue	120 345	92 743	77.1%	92 743	77.1%	200 252	104.1%	(53.7%)
Transfers and Subsidies - Operational	383 978	205 650	53.6%	205 650	53.6%	188 018	52.7%	9.4%
Transfers and Subsidies - Capital	89 600	23 085	25.8%	23 085	25.8%	44 621	26.2%	(48.3%)
Interest	39 740	331	.8%	331	.8%	1 193	2.7%	(72.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2 655 800)	(514 873)	19.4%	(514 873)	19.4%	(624 099)	24.8%	(17.5%)
Suppliers and employees	(2 546 134)	(514 873)	20.2%	(514 873)	20.2%	(624 099)	26.1%	(17.5%)
Finance charges	(105 408)	-	-	-	-	-	-	-
Transfers and grants	(4 258)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	725 283	102 468	14.1%	102 468	14.1%	69 439	14.9%	47.6%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(126 261)	(33 908)	26.9%	(33 908)	26.9%	(75 062)	33.6%	(54.8%)
Capital assets	(126 261)	(33 908)	26.9%	(33 908)	26.9%	(75 062)	33.6%	(54.8%)
Net Cash from(used) Investing Activities	(126 261)	(33 908)	26.9%	(33 908)	26.9%	(75 062)	33.6%	(54.8%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(43 498)	-	-	-	-	-	-	-
Repayment of borrowing	(43 498)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(43 498)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	555 524	68 560	12.3%	68 560	12.3%	(5 623)	(5.2%)	(1 319.2%)
Cash/cash equivalents at the year begin:	47 606	32 123	67.5%	32 123	67.5%	4 672	3.7%	587.6%
Cash/cash equivalents at the year end:	603 131	98 479	16.3%	98 479	16.3%	11 158	4.8%	782.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 096	15.5%	3 165	4.8%	2 882	4.4%	49 165	75.3%	65 308	10.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60 244	44.8%	7 964	5.9%	5 334	4.0%	60 862	45.3%	134 403	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 139	21.8%	15 096	7.1%	11 739	5.6%	138 223	65.4%	211 197	33.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 470	15.8%	2 958	5.5%	2 361	4.4%	39 703	74.2%	53 491	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 589	16.4%	2 778	4.7%	2 082	3.6%	44 080	75.3%	58 529	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	20	100.0%	20	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 530	4.3%	2 422	4.1%	2 132	3.6%	52 122	88.0%	59 206	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 157	6.4%	2 852	5.8%	615	1.2%	42 717	86.6%	49 341	7.8%	-	-	-	-
Total By Income Source	140 224	22.2%	37 235	5.9%	27 143	4.3%	426 893	67.6%	631 495	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 471	23.1%	5 786	12.8%	5 451	12.0%	23 667	52.2%	45 375	7.2%	-	-	-	-
Commercial	80 197	29.3%	15 974	5.8%	10 787	3.9%	166 817	60.9%	273 775	43.4%	-	-	-	-
Households	49 556	15.9%	15 475	5.0%	10 906	3.5%	236 408	75.7%	312 345	49.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	140 224	22.2%	37 235	5.9%	27 143	4.3%	426 893	67.6%	631 495	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 004	30.4%	1 332	3.1%	798	1.9%	27 634	64.6%	42 769	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 004	30.4%	1 332	3.1%	798	1.9%	27 664	64.6%	42 799	100.0%

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mothiba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 382 264	270 869	19.6%	270 869	19.6%	257 341	31.5%	5.3%
Exchange Revenue								
Service charges - Electricity	312 082	88 881	28.5%	88 881	28.5%	73 799	30.4%	20.4%
Service charges - Water	66 985	18 246	21.0%	18 246	21.0%	21 000	29.5%	(13.1%)
Service charges - Waste Water Management	25 181	5 582	22.2%	5 582	22.2%	5 362	23.4%	4.1%
Service charges - Waste Management	28 950	6 298	21.8%	6 298	21.8%	6 033	23.4%	4.4%
Sale of Goods and Rendering of Services	518	460	88.7%	460	88.7%	1 449	32.4%	(68.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 326	9 465	37.4%	9 465	37.4%	8 533	28.3%	10.9%
Interest earned from Current and Non Current Assets	3 600	698	19.4%	698	19.4%	536	13.1%	30.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 300	1 099	17.4%	1 099	17.4%	456	20.8%	141.1%
Licence and permits	-	0	-	0	-	0	.1%	2.9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	43 455	(766)	(1.8%)	(766)	(1.8%)	(661)	(46.8%)	15.8%
Non-Exchange Revenue								
Property rates	164 406	34 615	21.1%	34 615	21.1%	39 508	26.3%	(12.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 330	263	1.7%	263	1.7%	515	6.4%	(48.9%)
Licences or permits	-	97	-	97	-	105	41.8%	(7.5%)
Transfer and subsidies - Operational	238 944	98 634	41.3%	98 634	41.3%	93 457	41.3%	5.5%
Interest	3 431	4 487	130.8%	4 487	130.8%	4 661	23.1%	(3.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	6 268	2 811	44.9%	2 811	44.9%	2 590	41.3%	8.5%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	421 488	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 114 602	297 853	26.7%	297 853	26.7%	251 532	24.0%	18.4%
Employee related costs	280 209	66 063	23.6%	66 063	23.6%	62 876	23.5%	5.1%
Remuneration of councillors	14 170	3 186	22.5%	3 186	22.5%	3 009	22.0%	5.9%
Bulk purchases - electricity	283 660	112 583	39.7%	112 583	39.7%	108 429	55.6%	3.8%
Inventory consumed	23 500	2 354	10.0%	2 354	10.0%	4 023	18.8%	(41.5%)
Debt impairment	74 145	-	-	-	-	-	-	-
Depreciation and amortisation	75 000	12 513	16.7%	12 513	16.7%	-	-	(100.0%)
Interest	10 000	20 015	200.2%	20 015	200.2%	10 786	107.9%	85.6%
Contracted services	132 523	45 370	34.2%	45 370	34.2%	39 479	21.2%	14.9%
Transfers and subsidies	1 000	129	12.9%	129	12.9%	377	37.7%	(65.7%)
Irrecoverable debts written off	111 317	1 972	1.8%	1 972	1.8%	1 368	27.4%	44.1%
Operational costs	109 078	33 667	30.9%	33 667	30.9%	21 186	15.6%	58.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	267 662	(26 984)	-	(26 984)	-	5 808	-	-
Transfers and subsidies - capital (monetary allocations)	127 047	25 371	20.0%	25 371	20.0%	22 401	16.5%	13.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	394 709	(1 613)		(1 613)		28 209		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	394 709	(1 613)		(1 613)		28 209		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	394 709	(1 613)		(1 613)		28 209		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	394 709	(1 613)		(1 613)		28 209		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		123 733	17 214	13.9%	17 214	13.9%	23 364	15.9%	(26.3%)
National Government		123 733	17 214	13.9%	17 214	13.9%	20 809	15.6%	(17.3%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		123 733	17 214	13.9%	17 214	13.9%	20 809	15.6%	(17.3%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	2 555	18.8%	(100.0%)
Capital Expenditure Functional		123 733	17 214	13.9%	17 214	13.9%	23 364	15.9%	(26.3%)
Municipal governance and administration		-	-	-	-	-	2 555	23.8%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	2 555	23.8%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		9 000	2 536	28.2%	2 536	28.2%	-	-	(100.0%)
Community and Social Services		9 000	2 536	28.2%	2 536	28.2%	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		26 836	182	.7%	182	.7%	1 868	29.9%	(90.2%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		26 836	182	.7%	182	.7%	1 868	29.9%	(90.2%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		87 897	14 496	16.5%	14 496	16.5%	18 941	14.8%	(23.5%)
Energy sources		5 000	230	4.6%	230	4.6%	-	-	(100.0%)
Water Management		13 308	1 480	11.1%	1 480	11.1%	4 634	13.8%	(68.1%)
Waste Water Management		69 589	12 370	17.8%	12 370	17.8%	14 307	18.0%	(13.5%)
Waste Management		-	416	-	416	-	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		992 148	239 557	24.1%	239 557	24.1%	231 333	26.1%	
Property rates		142 429	21 393	15.0%	21 393	15.0%	20 918	14.4%	
Service charges		390 546	61 604	15.8%	61 604	15.8%	45 510	13.7%	

Other revenue	71 213	7 413	10.4%	7 413	10.4%	11 025	26.5%	(32.8%)
Transfers and Subsidies - Operational	235 787	100 959	42.8%	100 959	42.8%	95 455	42.1%	5.8%
Transfers and Subsidies - Capital	127 047	46 250	36.4%	46 250	36.4%	57 889	42.6%	(20.1%)
Interest	25 127	1 938	7.7%	1 938	7.7%	536	13.1%	261.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(851 430)	(174 264)	20.5%	(174 264)	20.5%	(136 059)	18.1%	28.1%
Suppliers and employees	(840 430)	(174 264)	20.7%	(174 264)	20.7%	(136 059)	18.3%	28.1%
Finance charges	(10 000)	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	140 719	65 293	46.4%	65 293	46.4%	95 273	71.4%	(31.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(124 395)	(20 324)	16.3%	(20 324)	16.3%	(43 643)	29.8%	(53.4%)
Capital assets	(124 395)	(20 324)	16.3%	(20 324)	16.3%	(43 643)	29.8%	(53.4%)
Net Cash from(used) Investing Activities	(124 395)	(20 324)	16.3%	(20 324)	16.3%	(43 643)	29.8%	(53.4%)
Cash Flow from Financing Activities								
Receipts	-	3 262	-	3 262	-	2 453	-	33.0%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3 262	-	3 262	-	2 453	-	33.0%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	3 262	-	3 262	-	2 453	-	33.0%
Net Increase/(Decrease) in cash held	16 324	48 231	295.5%	48 231	295.5%	54 083	(409.0%)	(10.8%)
Cash/cash equivalents at the year begin:	33 007	4 263	12.9%	4 263	12.9%	(3 052)	(11.6%)	(239.7%)
Cash/cash equivalents at the year end:	49 331	53 395	108.2%	53 395	108.2%	54 564	416.8%	(2.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 302	2.9%	4 549	2.1%	4 030	1.9%	200 054	93.1%	214 935	20.9%	(414)	(2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 843	11.9%	7 777	5.2%	6 235	4.2%	118 146	78.8%	150 001	14.6%	(539)	(4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 771	3.7%	5 216	2.2%	4 432	1.9%	220 043	92.3%	238 463	23.2%	(781)	(3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 000	2.5%	1 506	1.9%	1 408	1.7%	76 476	94.0%	81 390	7.9%	(156)	(2%)	-	-
Receivables from Exchange Transactions - Waste Management	2 202	2.6%	1 559	1.8%	1 459	1.7%	80 737	93.9%	85 957	8.4%	(169)	(2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 969	2.0%	4 862	2.0%	4 879	2.0%	229 646	94.0%	244 356	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 422	12.5%	371	3.3%	-	-	9 569	84.2%	11 362	1.1%	(166)	(1.5%)	-	-
Total By Income Source	43 510	4.2%	25 840	2.5%	22 442	2.2%	934 672	91.1%	1 026 463	100.0%	(2 224)	(2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 580	4.5%	5 486	3.3%	4 604	2.7%	150 696	89.5%	168 366	16.4%	(175)	(1%)	-	-
Commercial	17 102	5.0%	7 145	2.1%	5 912	1.7%	312 932	91.2%	343 092	33.4%	(521)	(2%)	-	-
Households	18 827	3.7%	13 209	2.6%	11 925	2.3%	471 043	91.5%	515 005	50.2%	(1 528)	(3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 510	4.2%	25 840	2.5%	22 442	2.2%	934 672	91.1%	1 026 463	100.0%	(2 224)	(2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	36 617	3.4%	46 698	4.3%	50 353	4.7%	945 579	87.6%	1 079 248	53.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 490	2.9%	4 482	.5%	-	-	894 980	96.7%	925 951	46.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	63 107	3.1%	51 180	2.6%	50 353	2.5%	1 840 559	91.8%	2 005 199	100.0%

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Chief Financial Officer	Mr Kgauelo Patrick Mashego	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 062 960	375 054	35.3%	375 054	35.3%	354 763	33.3%	5.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	132 190	34 324	26.0%	34 324	26.0%	27 596	25.1%	24.4%
Service charges - Waste Water Management	3 046	853	28.0%	853	28.0%	726	29.0%	17.5%
Service charges - Waste Management	43 375	11 433	26.4%	11 433	26.4%	10 372	24.8%	10.2%
Sale of Goods and Rendering of Services	14 628	1 492	10.2%	1 492	10.2%	58	14.0%	2 491.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	144 028	37 345	25.9%	37 345	25.9%	33 932	15.4%	10.1%
Interest earned from Current and Non Current Assets	12 856	5 810	45.2%	5 810	45.2%	4 407	35.1%	31.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 629	468	28.7%	468	28.7%	590	78.8%	(20.7%)
Licence and permits	5	1	13.2%	1	13.2%	1	27.2%	(28.1%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	372	16	4.4%	16	4.4%	191	21.9%	(91.4%)
Non-Exchange Revenue								
Property rates	68 724	26 410	38.4%	26 410	38.4%	16 457	25.5%	60.5%
Surcharges and Taxes	-	-	-	-	-	9 454	-	(100.0%)
Fines, penalties and forfeits	5 071	44	.9%	44	.9%	50	1.5%	(11.5%)
Licences or permits	326	35	10.9%	35	10.9%	75	23.2%	(52.8%)
Transfer and subsidies - Operational	623 711	256 822	41.2%	256 822	41.2%	250 856	41.3%	2.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	13 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 265 588	185 569	14.7%	185 569	14.7%	172 278	14.2%	7.7%
Employee related costs	219 179	49 842	22.7%	49 842	22.7%	45 037	21.7%	10.7%
Remuneration of councillors	30 036	7 033	23.4%	7 033	23.4%	6 733	21.7%	4.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	200 142	36 260	18.1%	36 260	18.1%	34 546	19.1%	5.0%
Debt impairment	336 613	-	-	-	-	-	-	-
Depreciation and amortisation	91 000	17 923	19.7%	17 923	19.7%	18 862	21.2%	(5.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	168 260	45 871	27.3%	45 871	27.3%	39 861	22.1%	15.1%
Transfers and subsidies	99 487	-	-	-	-	-	-	-
Irrecoverable debts written off	10 224	3 824	37.4%	3 824	37.4%	965	18.1%	296.4%
Operational costs	110 647	24 816	22.4%	24 816	22.4%	26 273	20.3%	(5.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(202 628)	189 485	-	189 485	-	182 485	-	-
Transfers and subsidies - capital (monetary allocations)	323 057	50 591	15.7%	50 591	15.7%	69 035	31.9%	(26.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 429	240 076		240 076		251 519		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 429	240 076		240 076		251 519		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 429	240 076		240 076		251 519		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 429	240 076		240 076		251 519		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		256 200	80 211	31.3%	80 211	31.3%	43 810	18.4%	83.1%	
National Government		224 170	69 569	31.0%	69 569	31.0%	43 658	20.2%	59.3%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		224 170	69 569	31.0%	69 569	31.0%	43 658	20.2%	59.3%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		32 030	10 642	33.2%	10 642	33.2%	152	.7%	6 896.6%	
Capital Expenditure Functional		256 200	80 211	31.3%	80 211	31.3%	43 810	18.4%	83.1%	
Municipal governance and administration		17 395	6 131	35.2%	6 131	35.2%	14	.2%	43 693.9%	
Executive and Council		45	-	-	-	-	-	-	-	
Finance and administration		17 350	6 131	35.3%	6 131	35.3%	14	.2%	43 693.9%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		21 700	7 834	36.1%	7 834	36.1%	4 428	16.1%	76.9%	
Community and Social Services		18 200	4 817	26.5%	4 817	26.5%	-	-	(100.0%)	
Sport And Recreation		3 500	3 016	86.2%	3 016	86.2%	4 428	22.1%	(31.9%)	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		58 744	21 875	37.2%	21 875	37.2%	7 672	11.1%	185.1%	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		58 744	21 875	37.2%	21 875	37.2%	7 672	11.1%	185.1%	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		158 361	44 371	28.0%	44 371	28.0%	31 697	23.4%	40.0%	
Energy sources		5 000	1 764	35.3%	1 764	35.3%	1 982	24.8%	(11.0%)	
Water Management		114 917	33 986	29.6%	33 986	29.6%	25 051	27.8%	35.7%	
Waste Water Management		34 244	8 621	25.2%	8 621	25.2%	4 664	16.1%	84.8%	
Waste Management		4 200	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 107 813	486 492	43.9%	486 492	43.9%	301 705	31.2%	61.2%
Property rates		39 416	12 464	31.6%	12 464	31.6%	5 977	14.6%	108.5%
Service charges		10 442	4 191	40.1%	4 191	40.1%	2 992	31.0%	40.1%

Other revenue	98 025	40 078	40.9%	40 078	40.9%	31 358	39.1%	27.8%
Transfers and Subsidies - Operational	623 711	255 490	41.0%	255 490	41.0%	246 078	40.5%	3.8%
Transfers and Subsidies - Capital	323 057	173 940	53.8%	173 940	53.8%	15 300	7.1%	1 036.9%
Interest	13 162	329	2.5%	329	2.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(827 751)	(118 546)	14.3%	(118 546)	14.3%	(108 900)	14.9%	8.9%
Suppliers and employees	(728 264)	(118 546)	16.3%	(118 546)	16.3%	(108 900)	14.9%	8.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(99 487)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	280 062	367 946	131.4%	367 946	131.4%	192 805	81.4%	90.8%
Cash Flow from Investing Activities								
Receipts	13 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	13 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(256 200)	(88 124)	34.4%	(88 124)	34.4%	(51 565)	21.6%	70.9%
Capital assets	(256 200)	(88 124)	34.4%	(88 124)	34.4%	(51 565)	21.6%	70.9%
Net Cash from/(used) Investing Activities	(243 200)	(88 124)	36.2%	(88 124)	36.2%	(51 565)	21.6%	70.9%
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	36 863	279 822	759.1%	279 822	759.1%	141 240	(10 129.2%)	98.1%
Cash/cash equivalents at the year begin:	139 899	230 862	165.0%	230 862	165.0%	214 351	126.3%	7.7%
Cash/cash equivalents at the year end:	176 762	510 684	288.9%	510 684	288.9%	369 310	219.4%	38.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 163	1.3%	12 557	1.2%	12 347	1.2%	985 756	96.3%	1 023 822	39.7%	4 966	.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	151	100.0%	151	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 370	2.4%	6 401	1.8%	6 347	1.8%	325 278	93.9%	346 397	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	224	1.2%	196	1.1%	191	1.0%	17 741	96.7%	18 351	.7%	87	.5%	-	-
Receivables from Exchange Transactions - Waste Management	4 371	1.0%	4 310	1.0%	4 262	1.0%	424 715	97.0%	437 659	17.0%	1 550	.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 580	1.7%	12 527	1.7%	12 387	1.6%	714 131	95.0%	751 625	29.2%	(3 888)	(.5%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	.4%	-	-	138	99.6%	138	-	(1 448)	(1 048.0%)	-	-
Total By Income Source	38 707	1.5%	35 992	1.4%	35 534	1.4%	2 467 909	95.7%	2 578 142	100.0%	1 267	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 050	1.9%	7 522	1.8%	7 392	1.8%	390 163	94.4%	413 127	16.0%	(304)	(.1%)	-	-
Commercial	5 626	3.0%	3 589	1.9%	3 452	1.8%	174 816	93.2%	187 483	7.3%	561	.3%	-	-
Households	25 030	1.3%	24 881	1.3%	24 690	1.2%	1 902 931	96.2%	1 977 532	76.7%	1 010	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 707	1.5%	35 992	1.4%	35 534	1.4%	2 467 909	95.7%	2 578 142	100.0%	1 267	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 672	100.0%	(1)	-	-	-	0	-	4 671	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 672	100.0%	(1)	-	-	-	0	-	4 671	100.0%

Contact Details

Municipal Manager	Mr Dumisani Mahlangu	013 986 9115
Chief Financial Officer	Mrs Jessica Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	948 495	430 502	45.4%	430 502	45.4%	166 676	21.6%	158.3%
Exchange Revenue								
Service charges - Electricity	246 628	57 870	23.5%	57 870	23.5%	38 634	17.1%	49.8%
Service charges - Water	78 691	32 727	41.6%	32 727	41.6%	8 936	12.0%	266.3%
Service charges - Waste Water Management	14 392	3 369	23.4%	3 369	23.4%	2 397	17.4%	40.6%
Service charges - Waste Management	15 318	4 120	26.9%	4 120	26.9%	2 752	18.8%	49.7%
Sale of Goods and Rendering of Services	7 231	505	7.0%	505	7.0%	433	6.3%	16.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	165 255	16	-	16	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 641	571	34.8%	571	34.8%	188	11.9%	204.4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	806	70	8.7%	70	8.7%	82	10.6%	(14.2%)
Non-Exchange Revenue								
Property rates	128 920	279 860	217.1%	279 860	217.1%	28 809	23.3%	871.4%
Surcharges and Taxes	73 281	17 259	23.6%	17 259	23.6%	11 377	34.0%	51.7%
Fines, penalties and forfeits	2 235	335	15.0%	335	15.0%	179	8.4%	87.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 007	8 161	5.1%	8 161	5.1%	58 455	38.2%	(86.0%)
Interest	53 090	25 640	48.3%	25 640	48.3%	14 436	44.0%	77.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	994 017	194 189	19.5%	194 189	19.5%	129 629	14.8%	49.8%
Employee related costs	211 691	52 953	25.0%	52 953	25.0%	31 763	15.8%	66.7%
Remuneration of councillors	12 146	2 469	20.3%	2 469	20.3%	1 542	15.3%	60.1%
Bulk purchases - electricity	228 174	62 751	27.5%	62 751	27.5%	56 122	27.5%	11.8%
Inventory consumed	124 623	26 701	21.4%	26 701	21.4%	13 423	14.6%	98.9%
Debt impairment	89 408	-	-	-	-	-	-	-
Depreciation and amortisation	53 279	-	-	-	-	-	-	-
Interest	50 000	17 681	35.4%	17 681	35.4%	12 696	42.3%	39.3%
Contracted services	128 878	17 141	13.3%	17 141	13.3%	9 996	10.9%	71.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 594	2 512	8.0%	2 512	8.0%	-	-	(100.0%)
Operational costs	64 224	11 981	18.7%	11 981	18.7%	4 086	7.0%	193.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 522)	236 314	-	236 314	-	37 047	-	-
Transfers and subsidies - capital (monetary allocations)	46 618	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	30 500	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 596	236 314		236 314		37 047		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31 596	236 314		236 314		37 047		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 596	236 314		236 314		37 047		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 596	236 314		236 314		37 047		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance		65 245	5 883	9.0%	5 883	9.0%	13 094	19.9%	(55.1%)	
National Government		46 645	5 883	12.6%	5 883	12.6%	2 392	4.5%	146.0%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		46 645	5 883	12.6%	5 883	12.6%	2 392	4.5%	146.0%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		18 600	-	-	-	-	10 703	86.9%	(100.0%)	
Capital Expenditure Functional		65 245	5 883	9.0%	5 883	9.0%	13 094	19.9%	(55.1%)	
Municipal governance and administration		10 950	-	-	-	-	1 214	14.8%	(100.0%)	
Executive and Council		350	-	-	-	-	-	-	-	
Finance and administration		10 200	-	-	-	-	1 214	15.2%	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		500	-	-	-	-	-	-	-	
Community and Social Services		200	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		300	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		18 250	3 183	17.4%	3 183	17.4%	1 349	9.3%	135.9%	
Planning and Development		550	-	-	-	-	-	-	-	
Road Transport		17 700	3 183	18.0%	3 183	18.0%	1 349	9.4%	135.9%	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		35 945	2 700	7.5%	2 700	7.5%	10 532	24.5%	(74.4%)	
Energy sources		5 000	-	-	-	-	9 824	151.1%	(100.0%)	
Water Management		20 500	437	2.1%	437	2.1%	707	2.2%	(38.3%)	
Waste Water Management		6 445	930	14.4%	930	14.4%	-	-	(100.0%)	
Waste Management		4 000	1 333	33.3%	1 333	33.3%	-	-	(100.0%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		917 681	144 728	15.8%	144 728	15.8%	143 234	19.6%	
Property rates		236 078	33 025	14.0%	33 025	14.0%	19 473	14.1%	
Service charges		450 169	85 841	19.1%	85 841	19.1%	50 448	15.0%	

Other revenue	23 809	21 044	88.4%	21 044	88.4%	35 711	73.6%	(41.1%)
Transfers and Subsidies - Operational	161 007	4 818	3.0%	4 818	3.0%	30 451	19.9%	(84.2%)
Transfers and Subsidies - Capital	46 618	-	-	-	-	7 151	13.4%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(797 906)	(116 156)	14.6%	(116 156)	14.6%	(89 778)	14.5%	29.4%
Suppliers and employees	(797 906)	(116 156)	14.6%	(116 156)	14.6%	(89 778)	14.5%	29.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	119 775	28 573	23.9%	28 573	23.9%	53 456	49.1%	(46.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(65 245)	(9 047)	13.9%	(9 047)	13.9%	(17 258)	27.5%	(47.6%)
Capital assets	(65 245)	(9 047)	13.9%	(9 047)	13.9%	(17 258)	27.5%	(47.6%)
Net Cash from/(used) Investing Activities	(65 245)	(9 047)	13.9%	(9 047)	13.9%	(17 258)	27.5%	(47.6%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	54 530	19 526	35.8%	19 526	35.8%	36 198	78.4%	(46.1%)
Cash/cash equivalents at the year begin:	22 130	3 798	17.2%	3 798	17.2%	2 992	10.0%	26.9%
Cash/cash equivalents at the year end:	76 659	31 888	41.6%	31 888	41.6%	42 596	55.9%	(25.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 407	5.5%	8 801	2.8%	4 930	1.5%	287 011	90.2%	318 149	21.3%	4 871	1.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 544	33.9%	3 335	7.3%	1 750	3.8%	25 285	55.1%	45 914	3.1%	6 689	14.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	101 946	14.0%	95 603	13.1%	94 518	12.9%	438 563	60.0%	730 630	48.9%	2 603	.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 251	4.3%	673	2.3%	498	1.7%	26 446	91.6%	28 867	1.9%	490	1.7%	-	-
Receivables from Exchange Transactions - Waste Management	1 459	4.3%	799	2.3%	671	2.0%	31 132	91.4%	34 060	2.3%	575	1.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 709	3.9%	8 574	3.5%	8 422	3.4%	220 806	89.2%	247 512	16.6%	24 631	10.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	1	-	90 334	100.0%	90 340	6.0%	54	.1%	-	-
Total By Income Source	147 318	9.9%	117 787	7.9%	110 791	7.4%	1 119 577	74.9%	1 495 473	100.0%	39 914	2.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 470	15.7%	2 105	9.5%	1 746	7.9%	14 783	66.9%	22 104	1.5%	2 910	13.2%	-	-
Commercial	109 942	23.4%	91 767	19.6%	89 581	19.1%	177 564	37.9%	468 853	31.4%	11 118	2.4%	-	-
Households	33 907	3.4%	23 915	2.4%	19 463	1.9%	927 230	92.3%	1 004 516	67.2%	25 886	2.6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	147 318	9.9%	117 787	7.9%	110 791	7.4%	1 119 577	74.9%	1 495 473	100.0%	39 914	2.7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	82	-	23 063	2.1%	38 108	3.5%	1 024 102	94.4%	1 085 355	63.8%
Bulk Water	-	-	4 403	2.2%	-	-	193 307	97.8%	197 710	11.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 838	1.2%	6 708	1.6%	-	-	405 703	97.2%	417 249	24.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 920	.3%	34 174	2.0%	38 108	2.2%	1 623 112	95.5%	1 700 313	100.0%

Contact Details

Municipal Manager	Ms Tsweledi MacDonald Mashabela	013 665 6021
Chief Financial Officer	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	463 020	182 009	39.3%	182 009	39.3%	-	-	(100.0%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	35 547	6 148	17.3%	6 148	17.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	873	-	873	-	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 010	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	424 463	174 987	41.2%	174 987	41.2%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	494 567	110 728	22.4%	110 728	22.4%	94 160	21.9%	17.6%
Employee related costs	276 016	57 031	20.7%	57 031	20.7%	51 761	19.9%	10.2%
Remuneration of councillors	24 116	5 351	22.2%	5 351	22.2%	5 043	21.8%	6.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 739	401	14.6%	401	14.6%	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	127 514	30 031	23.6%	30 031	23.6%	22 402	27.0%	34.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	54 181	17 914	33.1%	17 914	33.1%	14 953	27.9%	19.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 547)	71 281	-	71 281	-	(94 160)	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(31 547)	71 281		71 281		(94 160)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(31 547)	71 281		71 281		(94 160)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 547)	71 281		71 281		(94 160)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(31 547)	71 281		71 281		(94 160)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		32 950	183 679	557.4%	183 679	557.4%	1 482	1.8%	12 292.4%	
National Government		-	994	-	994	-	15	-	6 335.5%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		-	994	-	994	-	15	-	6 335.5%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		32 950	182 685	554.4%	182 685	554.4%	1 467	1.8%	12 355.1%	
Capital Expenditure Functional		32 950	183 679	557.4%	183 679	557.4%	1 482	1.8%	12 292.4%	
Municipal governance and administration		3 750	133 507	3 560.2%	133 507	3 560.2%	53	.1%	251 738.6%	
Executive and Council		1 950	379	19.4%	379	19.4%	-	-	(100.0%)	
Finance and administration		1 800	133 129	7 396.0%	133 129	7 396.0%	53	.1%	251 024.4%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		9 350	5 923	63.3%	5 923	63.3%	1 429	92.2%	314.4%	
Community and Social Services		3 550	2 388	67.3%	2 388	67.3%	1 287	151.4%	85.6%	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		5 500	2 887	52.5%	2 887	52.5%	-	-	(100.0%)	
Housing		-	-	-	-	-	-	-	-	
Health		300	648	216.1%	648	216.1%	143	47.5%	355.0%	
Economic and Environmental Services		7 400	38 620	521.9%	38 620	521.9%	-	-	(100.0%)	
Planning and Development		200	215	107.7%	215	107.7%	-	-	(100.0%)	
Road Transport		7 200	38 404	533.4%	38 404	533.4%	-	-	(100.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		12 450	5 629	45.2%	5 629	45.2%	-	-	(100.0%)	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		2 000	124	6.2%	124	6.2%	-	-	(100.0%)	
Waste Water Management		10 450	5 505	52.7%	5 505	52.7%	-	-	(100.0%)	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		463 020	-	-	-	-	-	-	
Property rates		-	-	-	-	-	-	-	
Service charges		-	-	-	-	-	-	-	

Other revenue	3 010	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	421 691	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	2 772	-	-	-	-	-	-	-
Interest	35 547	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	463 020	-	-	-	-	-	-	-
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	463 020	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	343 996	314 108	91.3%	314 108	91.3%	-	-	(100.0%)
Cash/cash equivalents at the year end:	807 016	-	-	-	-	-	-	-

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 221	19.7%	0	-	-	-	9 053	80.3%	11 274	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 221	19.7%	0	-	-	-	9 053	80.3%	11 274	100.0%

Contact Details

Municipal Manager	Ms Edith Tukagomo	014 590 4502
Chief Financial Officer	Mr Maranatha Khunou	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	4 571 805	1 329 151	29.1%	1 329 151	29.1%	1 253 777	29.4%	6.0%
Exchange Revenue								
Service charges - Electricity	1 220 696	319 974	26.2%	319 974	26.2%	325 791	29.4%	(1.8%)
Service charges - Water	863 676	219 633	24.8%	219 633	24.8%	191 743	22.7%	14.5%
Service charges - Waste Water Management	184 570	37 921	20.5%	37 921	20.5%	37 262	21.1%	1.8%
Service charges - Waste Management	229 597	50 558	22.0%	50 558	22.0%	50 506	23.0%	1%
Sale of Goods and Rendering of Services	10 307	2 472	24.0%	2 472	24.0%	3 235	33.0%	(23.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	669 331	190 138	28.4%	190 138	28.4%	170 227	33.5%	11.7%
Interest earned from Current and Non Current Assets	11 138	2 587	23.2%	2 587	23.2%	1 631	15.9%	58.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 890	1 777	18.0%	1 777	18.0%	2 488	25.2%	(28.6%)
Licence and permits	7 769	2 048	26.4%	2 048	26.4%	2 044	27.5%	2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	54 224	6 895	12.7%	6 895	12.7%	9 292	18.2%	(25.8%)
Non-Exchange Revenue								
Property rates	522 318	187 467	35.9%	187 467	35.9%	173 683	29.3%	7.9%
Surcharges and Taxes	157	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 249	3 991	32.6%	3 991	32.6%	1 397	11.9%	185.6%
Licences or permits	850	-	-	-	-	-	-	-
Transfer and subsidies - Operational	700 077	284 547	40.6%	284 547	40.6%	267 446	40.7%	6.4%
Interest	54 756	19 144	35.0%	19 144	35.0%	16 995	31.0%	12.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	36	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	5 083 260	678 735	13.4%	678 735	13.4%	547 838	12.9%	23.9%
Employee related costs	853 770	195 240	22.9%	195 240	22.9%	187 812	23.6%	4.0%
Remuneration of councillors	48 505	9 932	20.5%	9 932	20.5%	9 045	19.6%	9.8%
Bulk purchases - electricity	1 042 475	217 337	20.8%	217 337	20.8%	62 383	6.7%	248.4%
Inventory consumed	731 789	100 876	13.8%	100 876	13.8%	135 121	31.1%	(25.3%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	401 098	73 461	18.3%	73 461	18.3%	81 874	19.9%	(10.3%)
Interest	10 591	31	3%	31	3%	144	1.4%	(78.3%)
Contracted services	399 736	45 069	11.3%	45 069	11.3%	45 617	12.5%	(1.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 330 878	2 056	2%	2 056	2%	820	-	150.8%
Operational costs	264 419	34 732	13.1%	34 732	13.1%	25 024	10.1%	38.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(511 454)	650 417	-	650 417	-	705 938	-	-
Transfers and subsidies - capital (monetary allocations)	217 985	2 745	1.3%	2 745	1.3%	18 481	9.9%	(85.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(293 469)	653 161		653 161		724 419		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(293 469)	653 161		653 161		724 419		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(293 469)	653 161		653 161		724 419		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(293 469)	653 161		653 161		724 419		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		265 985	9 059	3.4%	9 059	3.4%	26 031	11.0%	(65.2%)
National Government		217 985	5 135	2.4%	5 135	2.4%	26 002	14.0%	(80.2%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		217 985	5 135	2.4%	5 135	2.4%	26 002	14.0%	(80.2%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		48 000	3 923	8.2%	3 923	8.2%	29	.1%	13 566.4%
Capital Expenditure Functional		265 985	9 059	3.4%	9 059	3.4%	26 031	11.0%	(65.2%)
Municipal governance and administration		36 500	3 923	10.7%	3 923	10.7%	29	.1%	13 566.4%
Executive and Council		33 500	3 618	10.8%	3 618	10.8%	29	.1%	12 504.2%
Finance and administration		3 000	305	10.2%	305	10.2%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		20 850	-	-	-	-	-	-	-
Community and Social Services		1 000	-	-	-	-	-	-	-
Sport And Recreation		19 850	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		11 000	-	-	-	-	8 745	68.3%	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		11 000	-	-	-	-	8 745	68.3%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		197 636	5 135	2.6%	5 135	2.6%	17 257	11.3%	(70.2%)
Energy sources		33 110	-	-	-	-	533	10.4%	(100.0%)
Water Management		52 518	2 239	4.3%	2 239	4.3%	10 685	30.1%	(79.0%)
Waste Water Management		65 434	2 896	4.4%	2 896	4.4%	5 861	7.9%	(50.6%)
Waste Management		46 573	-	-	-	-	178	.5%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		3 351 272	1 786 103	53.3%	1 786 103	53.3%	1 523 076	51.6%	17.3%
Property rates		365 623	110 788	30.3%	110 788	30.3%	103 149	26.7%	7.4%
Service charges		1 720 510	347 951	19.7%	347 951	19.7%	327 394	21.4%	6.3%

Other revenue	85 139	916 557	1 076.5%	916 557	1 076.5%	754 273	911.2%	21.5%
Transfers and Subsidies - Operational	694 663	289 468	41.7%	289 468	41.7%	273 248	41.5%	5.9%
Transfers and Subsidies - Capital	223 399	115 544	51.7%	115 544	51.7%	61 708	33.1%	87.2%
Interest	211 938	5 795	2.7%	5 795	2.7%	3 305	3.0%	75.3%
Dividends	-	-	-	-	-	-	-	-
Payments	(3 601 284)	(644 063)	17.9%	(644 063)	17.9%	(222 761)	7.3%	189.1%
Suppliers and employees	(3 601 284)	(644 063)	17.9%	(644 063)	17.9%	(222 761)	7.3%	189.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(250 012)	1 142 040	(456.8%)	1 142 040	(456.8%)	1 300 315	(1 092.2%)	(12.2%)
Cash Flow from Investing Activities								
Receipts	10 856	1 180	10.9%	1 180	10.9%	-	-	(100.0%)
Proceeds on disposal of PPE	10 856	1 180	10.9%	1 180	10.9%	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(265 985)	(9 059)	3.4%	(9 059)	3.4%	(26 031)	11.0%	(65.2%)
Capital assets	(265 985)	(9 059)	3.4%	(9 059)	3.4%	(26 031)	11.0%	(65.2%)
Net Cash from/(used) Investing Activities	(255 129)	(7 879)	3.1%	(7 879)	3.1%	(26 031)	11.0%	(69.7%)
Cash Flow from Financing Activities								
Receipts	2 525	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 525	-	-	-	-	-	-	-
Payments	(1 200)	-	-	-	-	-	-	-
Repayment of borrowing	(1 200)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 325	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(503 817)	1 134 161	(225.1%)	1 134 161	(225.1%)	1 274 285	(353.9%)	(11.0%)
Cash/cash equivalents at the year begin:	214 255	43 645	20.4%	43 645	20.4%	64 359	69.4%	(32.2%)
Cash/cash equivalents at the year end:	(289 962)	1 290 919	(445.8%)	1 290 919	(445.8%)	1 456 566	(544.7%)	(11.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	85 215	2.3%	83 843	2.2%	64 386	1.7%	3 537 719	93.8%	3 771 164	34.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	106 853	12.4%	42 815	5.0%	27 925	3.2%	683 562	79.4%	861 156	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 085	6.3%	16 149	2.4%	62 004	9.3%	544 992	81.9%	665 230	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 684	2.1%	7 151	1.5%	6 610	1.4%	448 617	95.0%	472 062	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 103	2.0%	14 450	1.5%	13 625	1.4%	916 026	95.1%	963 205	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	72 140	1.9%	70 743	1.8%	69 743	1.8%	3 630 249	94.5%	3 842 876	34.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 784	2.1%	10 110	2.4%	6 157	1.4%	402 641	94.1%	427 691	3.9%	-	-	-	-
Total By Income Source	343 864	3.1%	245 261	2.2%	250 451	2.3%	10 163 807	92.4%	11 003 383	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 164	8.7%	7 775	4.8%	45 821	28.2%	94 977	58.4%	162 736	1.5%	-	-	-	-
Commercial	98 625	10.7%	31 242	3.4%	27 772	3.0%	765 088	82.9%	922 727	8.4%	-	-	-	-
Households	231 076	2.3%	206 244	2.1%	176 859	1.8%	9 303 742	93.8%	9 917 921	90.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	343 864	3.1%	245 261	2.2%	250 451	2.3%	10 163 807	92.4%	11 003 383	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	123 382	4.2%	408 551	13.8%	-	-	2 426 970	82.0%	2 958 903	52.1%
Bulk Water	144 279	5.5%	72 125	2.8%	69 174	2.7%	2 323 403	89.1%	2 608 982	45.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 910	29.2%	3 207	2.9%	59 573	54.4%	14 741	13.5%	109 431	1.9%
Auditor-General	1 871	67.6%	15	.6%	8	.3%	875	31.6%	2 769	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	301 441	5.3%	483 898	8.5%	128 755	2.3%	4 765 990	83.9%	5 680 084	100.0%

Contact Details

Municipal Manager	Ms Lesego Seametso	018 487 8009
Chief Financial Officer	Ms Mercy Phetla	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	888 110	45 047	5.1%	45 047	5.1%	200 988	40.1%	(77.6%)
Exchange Revenue								
Service charges - Electricity	134 690	12 011	8.9%	12 011	8.9%	15 675	11.5%	(23.4%)
Service charges - Water	13 943	10 116	72.6%	10 116	72.6%	2 337	5.9%	332.8%
Service charges - Waste Water Management	23 949	5 602	23.4%	5 602	23.4%	3 860	12.5%	45.1%
Service charges - Waste Management	20 536	2 904	14.1%	2 904	14.1%	3 279	22.3%	(11.4%)
Sale of Goods and Rendering of Services	1 107	203	18.3%	203	18.3%	104	-	94.1%
Agency services	2 500	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 000	204	20.4%	204	20.4%	79 896	15 979.2%	(99.7%)
Interest earned from Current and Non Current Assets	200	-	-	-	-	20	4.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4	7	180.7%	7	180.7%	1	4%	579.8%
Licence and permits	6	-	-	-	-	1	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	500	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	92 750	13 395	14.4%	13 395	14.4%	14 820	17.5%	(9.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 000	1	-	1	-	4	.1%	(73.0%)
Licences or permits	2 500	237	9.5%	237	9.5%	607	-	(60.9%)
Transfer and subsidies - Operational	194 595	367	.2%	367	.2%	80 383	46.7%	(99.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	396 830	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	635 600	25 768	4.1%	25 768	4.1%	98 072	13.7%	(73.7%)
Employee related costs	300 000	18 651	6.2%	18 651	6.2%	89 136	30.1%	(79.1%)
Remuneration of councillors	18 000	78	.4%	78	.4%	4 158	20.6%	(98.1%)
Bulk purchases - electricity	200 000	96	-	96	-	-	-	(100.0%)
Inventory consumed	3 000	-	-	-	-	-	-	-
Debt impairment	53 000	-	-	-	-	-	-	-
Depreciation and amortisation	32 000	-	-	-	-	-	-	-
Interest	-	24	-	24	-	-	-	(100.0%)
Contracted services	27 600	6 752	24.5%	6 752	24.5%	2 640	9.6%	155.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	2 000	168	8.4%	168	8.4%	2 138	42.8%	(92.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	252 510	19 278	-	19 278	-	102 915	-	-
Transfers and subsidies - capital (monetary allocations)	42 709	6 554	15.3%	6 554	15.3%	6 233	14.7%	5.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	295 219	25 832	-	25 832	-	109 148	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	295 219	25 832	-	25 832	-	109 148	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	295 219	25 832	-	25 832	-	109 148	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	295 219	25 832	-	25 832	-	109 148	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	42 460	1 420	3.3%	1 420	3.3%	(119 916)	(282.5%)	(101.2%)
National Government	42 460	1 420	3.3%	1 420	3.3%	(109 720)	(258.5%)	(101.3%)
Provincial Government	-	-	-	-	-	(9 683)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 460	1 420	3.3%	1 420	3.3%	(119 402)	(281.3%)	(101.2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	(513)	-	(100.0%)
Capital Expenditure Functional	42 460	1 420	3.3%	1 420	3.3%	(119 916)	(282.5%)	(101.2%)
Municipal governance and administration	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	2 018	-	-	-	-	4	.2%	(100.0%)
Community and Social Services	2 018	-	-	-	-	1	.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	3	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 396	730	2.1%	730	2.1%	(114 229)	(332.2%)	(100.6%)
Planning and Development	31 791	730	2.3%	730	2.3%	(113 082)	(355.8%)	(100.6%)
Road Transport	2 605	-	-	-	-	(638)	(24.5%)	(100.0%)
Environmental Protection	-	-	-	-	-	(509)	-	(100.0%)
Trading Services	6 046	690	11.4%	690	11.4%	(5 690)	(94.1%)	(112.1%)
Energy sources	6 046	690	11.4%	690	11.4%	(5 690)	(94.1%)	(112.1%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		462 713	57 098	12.3%	57 098	12.3%	(2 970 810)	(611.8%)	(101.9%)
Property rates		51 939	-	-	-	-	-	-	-
Service charges		154 494	-	-	-	-	-	-	-

Other revenue	14 178	(2)	-	(2)	-	(34 804)	(141.6%)	(100.0%)
Transfers and Subsidies - Operational	199 641	57 100	28.6%	57 100	28.6%	(2 995 396)	(1 751.3%)	(101.9%)
Transfers and Subsidies - Capital	42 460	-	-	-	-	59 390	139.7%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(588 826)	9 162	(1.6%)	9 162	(1.6%)	10 648	(1.8%)	(14.0%)
Suppliers and employees	(588 826)	9 162	(1.6%)	9 162	(1.6%)	10 648	(1.8%)	(14.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(126 113)	66 261	(52.5%)	66 261	(52.5%)	(2 960 162)	2 910.8%	(102.2%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(48 829)	-	-	-	-	5	-	(100.0%)
Capital assets	(48 829)	-	-	-	-	5	-	(100.0%)
Net Cash from(used) Investing Activities	(48 829)	-	-	-	-	5	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(174 942)	66 261	(37.9%)	66 261	(37.9%)	(2 960 157)	1 966.7%	(102.2%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	(348 820)	-	(100.0%)
Cash/cash equivalents at the year end:	(174 942)	66 261	(37.9%)	66 261	(37.9%)	(3 308 977)	2 196.5%	(102.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 699	2.8%	-	-	1 710	5%	330 531	96.7%	341 939	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 669	8.3%	-	-	6 205	3.1%	176 888	88.5%	199 762	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 020	6.1%	(3 339)	(1.1%)	7 706	2.6%	271 870	92.4%	294 256	20.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 284	3.6%	-	-	2 264	1.1%	193 734	95.3%	203 282	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 175	1.2%	-	-	917	.9%	94 955	97.8%	97 047	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	169	.3%	-	-	4 194	7.5%	51 780	92.2%	56 143	4.0%	-	-	-	-
Interest on Arrear Debtor Accounts	21 397	12.5%	-	-	10 529	6.1%	139 332	81.4%	171 258	12.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 019	5.8%	(8)	-	512	1.0%	48 783	93.3%	52 307	3.7%	-	-	-	-
Total By Income Source	77 433	5.5%	(3 347)	(.2%)	34 036	2.4%	1 307 873	92.4%	1 415 994	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32	.8%	-	-	26	.7%	3 780	98.5%	3 838	.3%	-	-	-	-
Commercial	19 957	8.7%	(1 872)	(.8%)	10 691	4.7%	200 483	87.4%	229 258	16.2%	-	-	-	-
Households	43 055	4.6%	(657)	(.1%)	17 148	1.8%	885 285	93.7%	944 832	66.7%	-	-	-	-
Other	14 389	6.0%	(818)	(.3%)	6 171	2.6%	218 325	91.7%	238 067	16.8%	-	-	-	-
Total By Customer Group	77 433	5.5%	(3 347)	(.2%)	34 036	2.4%	1 307 873	92.4%	1 415 994	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	122 716	100.0%	122 716	14.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	-	24	-	999	(.4%)	(243 525)	100.4%	(242 488)	(27.7%)
Auditor-General	-	-	-	-	-	-	2 874	100.0%	2 874	.3%
Other	(7 224)	(.7%)	5 143	.5%	2 375	.2%	991 227	100.0%	991 521	113.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(7 210)	(.8%)	5 167	.6%	3 374	.4%	873 292	99.8%	874 623	100.0%

Contact Details

Municipal Manager	Mr O.T. Bojosiyanne	018 633 3800
Chief Financial Officer	Ms Lacreevy Moagi	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	248 471	95 483	38.4%	95 483	38.4%	92 769	38.5%	2.9%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	120	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 500	1 027	10.8%	1 027	10.8%	391	4.3%	162.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	30	-	-	-	-	29	8.9%	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	1 300	232	17.8%	232	17.8%	1 388	213.5%	(83.3%)
Transfer and subsidies - Operational	45 176	14 185	31.4%	14 185	31.4%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	192 095	80 040	41.7%	80 040	41.7%	90 962	49.2%	(12.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	247 430	51 000	20.6%	51 000	20.6%	54 592	22.7%	(6.6%)
Employee related costs	144 713	36 702	25.4%	36 702	25.4%	43 703	32.5%	(16.0%)
Remuneration of councillors	13 588	3 001	22.1%	3 001	22.1%	3 437	26.1%	(12.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 200	515	12.3%	515	12.3%	91	1.8%	465.9%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	7 184	260	3.6%	260	3.6%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	43 795	6 785	15.5%	6 785	15.5%	3 503	8.7%	93.7%
Transfers and subsidies	4 250	90	2.1%	90	2.1%	69	1.5%	31.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	29 701	3 647	12.3%	3 647	12.3%	3 789	10.5%	(3.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 041	44 483	-	44 483	-	38 176	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 041	44 483		44 483		38 176		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 041	44 483		44 483		38 176		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 041	44 483		44 483		38 176		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 041	44 483		44 483		38 176		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2025/26
		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	
R thousands								
Capital Revenue and Expenditure								
Source of Finance		13 850	1 126	8.1%	1 126	8.1%	178	.6%
National Government		-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-
Internally generated funds		13 850	1 126	8.1%	1 126	8.1%	178	.6%
Capital Expenditure Functional		13 850	1 126	8.1%	1 126	8.1%	178	.6%
Municipal governance and administration		6 350	1 157	18.2%	1 157	18.2%	178	1.9%
Executive and Council		200	-	-	-	-	-	-
Finance and administration		6 150	1 162	18.9%	1 162	18.9%	178	1.9%
Internal audit		-	(5)	-	(5)	-	-	(100.0%)
Community and Public Safety		2 800	-	-	-	-	-	-
Community and Social Services		2 800	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-
Economic and Environmental Services		4 700	(31)	(.7%)	(31)	(.7%)	-	(100.0%)
Planning and Development		4 700	(31)	(.7%)	(31)	(.7%)	-	(100.0%)
Road Transport		-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		248 471	33 744	13.6%	33 744	13.6%	-	-	(100.0%)
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-

Other revenue	193 795	87	-	87	-	-	-	(100.0%)
Transfers and Subsidies - Operational	45 176	3 657	8.1%	3 657	8.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	9 500	30 000	315.8%	30 000	315.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(240 247)	(2 639)	1.1%	(2 639)	1.1%	-	-	(100.0%)
Suppliers and employees	(235 997)	(2 639)	1.1%	(2 639)	1.1%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 250)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 224	31 105	378.2%	31 105	378.2%	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(13 850)	-	-	-	-	-	-	-
Capital assets	(13 850)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(13 850)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 626)	31 105	(552.9%)	31 105	(552.9%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	20 962	4 929	23.5%	4 929	23.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	15 336	36 037	235.0%	36 037	235.0%	-	-	(100.0%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	1 592	(237.0%)	(2 263)	337.0%	(672)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	1 592	(237.0%)	(2 263)	337.0%	(672)	100.0%

Contact Details

Municipal Manager	Mr M Rathogo	018 473 8015
Chief Financial Officer	Ms JM Brown	

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	581 329	227 303	39.1%	227 303	39.1%	230 288	42.0%	(1.3%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	55	9	16.7%	9	16.7%	18	7.2%	(50.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	26 472	2 743	10.4%	2 743	10.4%	3 044	16.9%	(9.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 631	446	27.4%	446	27.4%	406	25.0%	10.0%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	200	49	24.7%	49	24.7%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	552 971	224 056	40.5%	224 056	40.5%	226 820	42.9%	(1.2%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	617 765	76 246	12.3%	76 246	12.3%	71 250	10.3%	7.0%
Employee related costs	223 840	42 557	19.0%	42 557	19.0%	39 445	21.5%	7.9%
Remuneration of councillors	8 441	2 677	31.7%	2 677	31.7%	3 838	37.9%	(30.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	0	-	0	-	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	103 482	182	2%	182	2%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	190 235	12 026	6.3%	12 026	6.3%	15 235	10.4%	(21.1%)
Transfers and subsidies	31 450	7 680	24.4%	7 680	24.4%	4 522	26.8%	69.8%
Irrecoverable debts written off	-	-	-	-	-	514	-	(100.0%)
Operational costs	60 316	11 124	18.4%	11 124	18.4%	7 696	14.1%	44.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 436)	151 058	-	151 058	-	159 038	-	-
Transfers and subsidies - capital (monetary allocations)	737 767	207 110	28.1%	207 110	28.1%	144 183	23.0%	43.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	701 331	358 168		358 168		303 221		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	701 331	358 168		358 168		303 221		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	701 331	358 168		358 168		303 221		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	701 331	358 168		358 168		303 221		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		708 380	113 269	16.0%	113 269	16.0%	43 120	6.6%	162.7%	
National Government		691 380	99 640	14.4%	99 640	14.4%	37 526	6.0%	165.5%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		691 380	99 640	14.4%	99 640	14.4%	37 526	6.0%	165.5%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		17 000	13 630	80.2%	13 630	80.2%	5 594	22.6%	143.7%	
Capital Expenditure Functional		708 380	113 269	16.0%	113 269	16.0%	43 120	6.6%	162.7%	
Municipal governance and administration		5 250	58	1.1%	58	1.1%	63	.6%	(7.2%)	
Executive and Council		29	29	1.0%	29	1.0%	49	1.7%	(40.9%)	
Finance and administration		1 970	29	1.5%	29	1.5%	14	2%	115.7%	
Internal audit		300	-	-	-	-	-	-	-	
Community and Public Safety		10 400	4	-	4	-	-	-	(100.0%)	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		10 400	4	-	4	-	-	-	(100.0%)	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		1 420	-	-	-	-	148	11.7%	(100.0%)	
Planning and Development		1 130	-	-	-	-	148	14.5%	(100.0%)	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		290	-	-	-	-	-	-	-	
Trading Services		691 310	113 207	16.4%	113 207	16.4%	42 909	6.8%	163.8%	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		553 655	70 206	12.7%	70 206	12.7%	38 658	7.0%	81.6%	
Waste Water Management		125 563	43 001	34.2%	43 001	34.2%	4 252	5.5%	911.4%	
Waste Management		12 093	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		1 319 369	150 349	11.4%	150 349	11.4%	102 633	8.7%	46.5%
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-

Other revenue	2 160	24 147	1 118.0%	24 147	1 118.0%	24 066	893.0%	.3%
Transfers and Subsidies - Operational	552 971	148 350	26.8%	148 350	26.8%	148 350	28.2%	-
Transfers and Subsidies - Capital	737 767	(24 891)	(3.4%)	(24 891)	(3.4%)	(72 828)	(11.6%)	(65.8%)
Interest	26 472	2 743	10.4%	2 743	10.4%	3 044	16.9%	(9.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	(687 670)	3	-	3	-	16	-	(78.1%)
Suppliers and employees	(656 220)	3	-	3	-	16	-	(78.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(31 450)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	631 699	150 353	23.8%	150 353	23.8%	102 649	14.0%	46.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(814 637)	-	-	-	-	-	-	-
Capital assets	(814 637)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(814 637)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(182 938)	150 353	(82.2%)	150 353	(82.2%)	102 649	(728.1%)	46.5%
Cash/cash equivalents at the year begin:	194 341	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	11 402	150 353	1 318.6%	150 353	1 318.6%	102 649	34.8%	46.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	20 769	100.0%	20 769	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	20 769	100.0%	20 769	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	9 398	100.0%	9 398	45.2%	-	-	-	-
Commercial	-	-	-	-	-	-	6 937	100.0%	6 937	33.4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 434	100.0%	4 434	21.4%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	20 769	100.0%	20 769	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	(8 079)	(1.4%)	16 159	2.8%	568 302	98.6%	576 381	95.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	476	(307.5%)	-	-	-	-	(631)	407.5%	(155)	-
Other	(45 049)	(158.9%)	(26 421)	(93.2%)	50 248	177.3%	49 570	174.9%	28 348	4.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(44 573)	(7.4%)	(34 501)	(5.7%)	66 407	11.0%	617 241	102.1%	604 574	100.0%

Contact Details

Municipal Manager	Mr Itumeleng Jonas	053 928 6400
Chief Financial Officer	Mr Itumeleng Jonas	053 928 6400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	372 122	140 600	37.8%	140 600	37.8%	139 303	38.7%	.9%
Exchange Revenue								
Service charges - Electricity	5 072	1 060	20.9%	1 060	20.9%	998	14.6%	6.2%
Service charges - Water	1 683	226	13.4%	226	13.4%	245	13.1%	(7.7%)
Service charges - Waste Water Management	3 544	780	22.0%	780	22.0%	807	17.1%	(3.4%)
Service charges - Waste Management	6 056	1 314	21.7%	1 314	21.7%	1 250	18.6%	5.2%
Sale of Goods and Rendering of Services	6 512	302	4.6%	302	4.6%	252	21.2%	20.0%
Agency services	418	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 021	672	22.2%	672	22.2%	675	23.3%	(.5%)
Interest earned from Current and Non Current Assets	8 000	1 947	24.3%	1 947	24.3%	792	7.6%	146.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	383	110	28.6%	110	28.6%	76	20.8%	43.8%
Licence and permits	1 308	19	1.5%	19	1.5%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	28 825	290	1.0%	290	1.0%	5 545	65.6%	(94.8%)
Non-Exchange Revenue								
Property rates	39 048	23 857	61.1%	23 857	61.1%	17 381	37.8%	37.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 257	109 728	41.4%	109 728	41.4%	110 926	41.6%	(1.1%)
Interest	2 995	294	9.8%	294	9.8%	357	12.4%	(17.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	371 044	89 519	24.1%	89 519	24.1%	85 436	24.0%	4.8%
Employee related costs	148 435	36 656	24.7%	36 656	24.7%	31 343	21.9%	17.0%
Remuneration of councillors	26 091	5 675	21.7%	5 675	21.7%	5 920	23.8%	(4.1%)
Bulk purchases - electricity	6 000	1 194	19.9%	1 194	19.9%	1 854	25.6%	(35.6%)
Inventory consumed	11 640	852	7.3%	852	7.3%	1 123	13.7%	(24.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 274	(89)	(.4%)	(89)	(.4%)	9 213	24.1%	(101.0%)
Interest	417	37	8.9%	37	8.9%	9	2.4%	292.2%
Contracted services	64 320	16 113	25.1%	16 113	25.1%	17 837	28.2%	(9.7%)
Transfers and subsidies	700	-	-	-	-	307	614.7%	(100.0%)
Irrecoverable debts written off	6 000	8 991	149.8%	8 991	149.8%	717	-	1 153.2%
Operational costs	87 167	20 089	23.0%	20 089	23.0%	17 112	26.2%	17.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 078	51 081	-	51 081	-	53 867	-	-
Transfers and subsidies - capital (monetary allocations)	60 666	28 574	47.1%	28 574	47.1%	11 636	16.7%	145.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 744	79 655		79 655		65 503		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	61 744	79 655		79 655		65 503		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 744	79 655		79 655		65 503		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 744	79 655		79 655		65 503		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	81 016	23 809	29.4%	23 809	29.4%	12 237	16.9%	94.6%
National Government	60 666	23 808	39.2%	23 808	39.2%	10 992	15.8%	116.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 666	23 808	39.2%	23 808	39.2%	10 992	15.8%	116.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	20 350	1	-	1	-	1 245	41.5%	(100.0%)
Capital Expenditure Functional	81 016	23 809	29.4%	23 809	29.4%	12 237	16.9%	94.6%
Municipal governance and administration	15 050	1	-	1	-	1 237	45.0%	(100.0%)
Executive and Council	200	-	-	-	-	-	-	-
Finance and administration	14 850	1	-	1	-	1 237	45.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	8 681	4 013	46.2%	4 013	46.2%	1 208	6.0%	232.1%
Community and Social Services	5 000	1 733	34.7%	1 733	34.7%	314	3.1%	451.2%
Sport And Recreation	3 681	2 280	61.9%	2 280	61.9%	894	8.9%	155.1%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 313	11 970	29.7%	11 970	29.7%	6 417	19.3%	86.5%
Planning and Development	700	-	-	-	-	-	-	-
Road Transport	39 613	11 970	30.2%	11 970	30.2%	6 417	19.3%	86.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	16 972	7 825	46.1%	7 825	46.1%	3 375	20.4%	131.8%
Energy sources	-	-	-	-	-	548	8.2%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	16 972	7 825	46.1%	7 825	46.1%	2 827	29.5%	176.7%
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		144 307	158 071	109.5%	158 071	109.5%	143 840	34.8%	9.9%
Property rates		25 520	2 638	10.3%	2 638	10.3%	2 327	5.6%	13.4%
Service charges		6 287	3 434	54.6%	3 434	54.6%	3 189	22.8%	7.7%

Other revenue	34 298	840	2.4%	840	2.4%	1 627	15.8%	(48.4%)
Transfers and Subsidies - Operational	130 908	111 694	85.3%	111 694	85.3%	111 996	42.0%	(.3%)
Transfers and Subsidies - Capital	(60 706)	37 243	(61.3%)	37 243	(61.3%)	24 099	34.6%	54.5%
Interest	8 000	2 222	27.8%	2 222	27.8%	602	5.7%	269.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(344 770)	(49 018)	14.2%	(49 018)	14.2%	(58 875)	18.8%	(16.7%)
Suppliers and employees	(344 770)	(49 018)	14.2%	(49 018)	14.2%	(58 875)	18.8%	(16.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(200 463)	109 054	(54.4%)	109 054	(54.4%)	84 965	84.4%	28.4%
Cash Flow from Investing Activities								
Receipts	2 000	251	12.6%	251	12.6%	5 356	-	(95.3%)
Proceeds on disposal of PPE	2 000	251	12.6%	251	12.6%	5 356	-	(95.3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	(29 020)	-	(29 020)	-	(13 548)	18.7%	114.2%
Capital assets	-	(29 020)	-	(29 020)	-	(13 548)	18.7%	114.2%
Net Cash from/(used) Investing Activities	2 000	(28 769)	(1 438.4%)	(28 769)	(1 438.4%)	(8 192)	11.3%	251.2%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(198 463)	80 285	(40.5%)	80 285	(40.5%)	76 773	273.6%	4.6%
Cash/cash equivalents at the year begin:	20 260	39 050	192.7%	39 050	192.7%	21 665	45.3%	80.2%
Cash/cash equivalents at the year end:	(178 203)	116 444	(65.3%)	116 444	(65.3%)	97 933	127.9%	20.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	105	1.9%	135	2.4%	72	1.3%	5 204	94.3%	5 516	3.8%	(24)	(.4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	136	4.8%	98	3.5%	109	3.9%	2 472	87.8%	2 815	2.0%	63	2.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	745	9%	401	.5%	19 299	24.2%	59 435	74.4%	79 880	55.5%	(8 446)	(10.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	319	2.5%	625	4.9%	204	1.6%	11 533	90.9%	12 681	8.8%	(40)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Management	507	3.5%	547	3.7%	301	2.1%	13 309	90.8%	14 664	10.2%	(13)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	326	1.3%	360	1.4%	330	1.3%	24 632	96.0%	25 648	17.8%	971	3.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	113	4.0%	15	.5%	145	5.1%	2 576	90.4%	2 849	2.0%	(180)	(6.3%)	-	-
Total By Income Source	2 252	1.6%	2 181	1.5%	20 461	14.2%	119 161	82.7%	144 055	100.0%	(7 667)	(5.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	493	1.5%	920	2.7%	17 065	50.3%	15 473	45.6%	33 951	23.6%	365	1.1%	-	-
Commercial	747	1.5%	183	.4%	2 314	4.5%	48 121	93.7%	51 365	35.7%	(8 094)	(15.8%)	-	-
Households	1 012	1.7%	1 077	1.8%	1 081	1.8%	55 567	94.6%	58 738	40.8%	61	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 252	1.6%	2 181	1.5%	20 461	14.2%	119 161	82.7%	144 055	100.0%	(7 667)	(5.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	10	87.9%	-	-	1	12.1%	11	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	10	87.9%	-	-	1	12.1%	11	100.0%

Contact Details

Municipal Manager	Mr Mthahetsimang Makuapane	053 994 9400
Chief Financial Officer	Ms Neo Dibelane	053 994 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 330 863	742 085	31.8%	742 085	31.8%	709 900	31.8%	4.5%
Exchange Revenue								
Service charges - Electricity	1 090 384	352 998	32.4%	352 998	32.4%	326 035	33.6%	8.3%
Service charges - Water	138 771	39 962	28.8%	39 962	28.8%	52 086	42.4%	(23.3%)
Service charges - Waste Water Management	108 819	30 107	27.7%	30 107	27.7%	26 486	28.1%	13.7%
Service charges - Waste Management	68 420	17 249	25.2%	17 249	25.2%	16 465	26.2%	4.8%
Sale of Goods and Rendering of Services	4 368	1 074	24.6%	1 074	24.6%	801	14.5%	34.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 194	23 273	24.2%	23 273	24.2%	24 490	28.8%	(5.0%)
Interest earned from Current and Non Current Assets	16 941	5 526	32.6%	5 526	32.6%	3 848	30.0%	43.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 786	831	22.0%	831	22.0%	694	16.2%	19.9%
Licence and permits	9	-	-	-	-	1	7.2%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	41	1	2.0%	1	2.0%	(9)	(15.1%)	(109.3%)
Non-Exchange Revenue								
Property rates	299 273	76 910	25.7%	76 910	25.7%	71 481	17.7%	7.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 963	-	-	-	-	1	-	(100.0%)
Licences or permits	15 557	4 324	27.8%	4 324	27.8%	3 420	20.6%	26.4%
Transfer and subsidies - Operational	445 267	182 770	41.0%	182 770	41.0%	177 769	42.2%	2.8%
Interest	27 070	7 060	26.1%	7 060	26.1%	6 321	32.1%	11.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	12	-	(100.0%)
Operating Expenditure	2 481 714	538 395	21.7%	538 395	21.7%	507 920	22.8%	6.0%
Employee related costs	642 582	155 697	24.2%	155 697	24.2%	154 041	25.6%	1.1%
Remuneration of councillors	37 880	5 239	13.8%	5 239	13.8%	7 320	22.4%	(28.4%)
Bulk purchases - electricity	1 065 828	273 978	25.7%	273 978	25.7%	258 456	30.0%	6.0%
Inventory consumed	46 668	11 026	23.6%	11 026	23.6%	9 983	22.6%	10.5%
Debt impairment	99 019	-	-	-	-	-	-	-
Depreciation and amortisation	192 717	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	286 495	58 178	20.3%	58 178	20.3%	48 184	19.7%	20.7%
Transfers and subsidies	650	118	18.1%	118	18.1%	260	13.7%	(54.8%)
Irrecoverable debts written off	20 000	-	-	-	-	-	-	-
Operational costs	89 875	34 159	38.0%	34 159	38.0%	29 676	33.4%	15.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(150 851)	203 690	-	203 690	-	201 981	-	-
Transfers and subsidies - capital (monetary allocations)	210 364	-	-	-	-	48 413	25.1%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 513	203 690		203 690		250 394		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 513	203 690		203 690		250 394		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 513	203 690		203 690		250 394		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 513	203 690		203 690		250 394		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	234 198	25 230	10.8%	25 230	10.8%	31 406	13.7%	(19.7%)
National Government	206 288	31 622	15.3%	31 622	15.3%	28 966	15.0%	9.2%
Provincial Government	1 200	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	207 488	31 622	15.2%	31 622	15.2%	28 966	15.0%	9.2%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	26 710	(6 392)	(23.9%)	(6 392)	(23.9%)	2 440	6.6%	(361.9%)
Capital Expenditure Functional	234 198	25 230	10.8%	25 230	10.8%	31 406	13.7%	(19.7%)
Municipal governance and administration	4 640	(2 528)	(54.5%)	(2 528)	(54.5%)	18	-	(13 950.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 640	(2 528)	(54.5%)	(2 528)	(54.5%)	18	-	(13 950.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	30 999	4 298	13.9%	4 298	13.9%	-	-	(100.0%)
Community and Social Services	1 200	-	-	-	-	-	-	-
Sport And Recreation	22 799	4 292	18.8%	4 292	18.8%	-	-	(100.0%)
Public Safety	7 000	6	.1%	6	.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 220	3 211	19.8%	3 211	19.8%	994	8.9%	223.0%
Planning and Development	10 100	1 991	19.7%	1 991	19.7%	-	-	(100.0%)
Road Transport	6 000	1 221	20.3%	1 221	20.3%	994	16.1%	22.8%
Environmental Protection	120	-	-	-	-	-	-	-
Trading Services	182 339	20 250	11.1%	20 250	11.1%	30 394	14.5%	(33.4%)
Energy sources	10 000	2 758	27.6%	2 758	27.6%	2 214	7.4%	24.6%
Water Management	62 490	13 218	21.2%	13 218	21.2%	8 186	9.0%	61.5%
Waste Water Management	109 849	4 274	3.9%	4 274	3.9%	8 310	11.2%	(48.6%)
Waste Management	-	-	-	-	-	11 683	80.6%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	2 342 543	611 824	26.1%	611 824	26.1%	715 584	34.9%	(14.5%)
Property rates	291 782	80 509	27.6%	80 509	27.6%	50 100	13.2%	60.7%
Service charges	1 232 137	390 772	31.7%	390 772	31.7%	332 024	34.8%	17.7%

Other revenue	39 729	(141 023)	(355.0%)	(141 023)	(355.0%)	100 521	(4 018.2%)	(240.3%)
Transfers and Subsidies - Operational	445 267	186 425	41.9%	186 425	41.9%	177 769	42.2%	4.9%
Transfers and Subsidies - Capital	210 364	84 969	40.4%	84 969	40.4%	48 413	25.1%	75.5%
Interest	123 264	9 252	7.5%	9 252	7.5%	5 705	5.5%	62.2%
Dividends	-	921	-	921	-	1 052	31 637.3%	(12.5%)
Payments	(2 168 780)	(731 507)	33.7%	(731 507)	33.7%	(342 649)	18.3%	113.5%
Suppliers and employees	(2 169 280)	(731 507)	33.7%	(731 507)	33.7%	(342 649)	18.3%	113.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	500	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	173 763	(119 683)	(68.9%)	(119 683)	(68.9%)	372 934	210.9%	(132.1%)
Cash Flow from Investing Activities								
Receipts	(6)	(2 088)	36 255.1%	(2 088)	36 255.1%	(1 210)	3.0%	72.5%
Proceeds on disposal of PPE	(6)	75	(1 310.6%)	75	(1 310.6%)	118	-	(35.8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(2 163)	-	(2 163)	-	(1 328)	3.3%	62.9%
Payments	(234 198)	(48 618)	20.8%	(48 618)	20.8%	(39 949)	17.4%	21.7%
Capital assets	(234 198)	(48 618)	20.8%	(48 618)	20.8%	(39 949)	17.4%	21.7%
Net Cash from/(used) Investing Activities	(234 204)	(50 706)	21.7%	(50 706)	21.7%	(41 159)	15.2%	23.2%
Cash Flow from Financing Activities								
Receipts	-	2 266	-	2 266	-	1 332	-	70.2%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 266	-	2 266	-	1 332	-	70.2%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	2 266	-	2 266	-	1 332	-	70.2%
Net Increase/(Decrease) in cash held	(60 441)	(168 123)	278.2%	(168 123)	278.2%	333 107	(357.5%)	(150.5%)
Cash/cash equivalents at the year begin:	158 679	76 088	48.0%	76 088	48.0%	43 622	13.2%	74.4%
Cash/cash equivalents at the year end:	98 238	(41 754)	(42.5%)	(41 754)	(42.5%)	368 253	154.9%	(111.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 733	2.8%	12 968	6.4%	7 735	3.8%	177 359	87.0%	203 795	12.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	104 650	24.9%	49 237	11.7%	13 942	3.3%	251 638	60.0%	419 467	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 951	9%	11 553	5.2%	7 812	3.5%	202 852	90.5%	224 167	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 177	3.5%	8 608	4.9%	3 702	2.1%	155 587	89.4%	174 074	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 141	3.5%	3 573	2.4%	2 558	1.7%	136 868	92.4%	148 140	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	19.6%	11	3.0%	6	1.5%	296	75.9%	389	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 018	2.1%	11 203	2.3%	11 067	2.3%	449 247	93.3%	481 535	29.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 609)	(552.0%)	373	8.4%	278	6.2%	28 417	637.4%	4 458	3%	-	-	-	-
Total By Income Source	109 136	6.6%	97 527	5.9%	47 099	2.8%	1 402 264	84.7%	1 656 026	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 256	2.6%	22 427	18.2%	4 967	4.0%	92 634	75.1%	123 284	7.4%	-	-	-	-
Commercial	50 504	9.7%	33 688	6.4%	16 068	3.1%	422 151	80.8%	522 410	31.5%	-	-	-	-
Households	54 110	5.5%	40 645	4.1%	25 334	2.6%	866 668	87.8%	986 758	59.6%	-	-	-	-
Other	1 266	5.4%	767	3.3%	730	3.1%	20 811	88.3%	23 573	1.4%	-	-	-	-
Total By Customer Group	109 136	6.6%	97 527	5.9%	47 099	2.8%	1 402 264	84.7%	1 656 026	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	150 611	22.8%	126 707	19.2%	124 012	18.8%	259 027	39.2%	660 357	91.7%
Bulk Water	2 633	5.2%	5 835	11.4%	-	-	42 519	83.4%	50 987	7.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	225	24.8%	-	-	-	-	684	75.2%	909	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 064	40.5%	-	-	-	-	4 505	59.5%	7 568	1.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	156 533	21.7%	132 542	18.4%	124 012	17.2%	306 734	42.6%	719 822	100.0%

Contact Details

Municipal Manager	Mr Kgomoiso Kumbé	018 299 5003
Chief Financial Officer	Mr Tshepang Ngqobe	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	198 730	68 788	34.6%	68 788	34.6%	294	.1%	23 289.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	155	24	15.7%	24	15.7%	1	.6%	2 997.6%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	124	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	60	131	218.4%	131	218.4%	285	14.0%	(54.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 235	1 630	131.9%	1 630	131.9%	9	.5%	18 903.1%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	112	136	121.7%	136	121.7%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	13 836	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	168 609	66 866	39.7%	66 866	39.7%	-	-	(100.0%)
Interest	14 600	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	206 794	37 966	18.4%	37 966	18.4%	23 848	10.4%	59.2%
Employee related costs	79 611	16 033	20.1%	16 033	20.1%	10 186	14.1%	57.4%
Remuneration of councillors	15 436	3 292	21.3%	3 292	21.3%	3 409	24.1%	(3.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	66	-	(100.0%)
Debt impairment	9 103	-	-	-	-	-	-	-
Depreciation and amortisation	27 934	-	-	-	-	-	-	-
Interest	250	-	-	-	-	0	.1%	(100.0%)
Contracted services	38 382	8 140	21.2%	8 140	21.2%	5 005	10.5%	62.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	36 077	10 501	29.1%	10 501	29.1%	5 182	10.9%	102.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 063)	30 822	-	30 822	-	(23 554)	-	-
Transfers and subsidies - capital (monetary allocations)	37 704	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 641	30 822		30 822		(23 554)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	29 641	30 822		30 822		(23 554)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 641	30 822		30 822		(23 554)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 641	30 822		30 822		(23 554)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		37 954	4 131	10.9%	4 131	10.9%	964	2.1%	328.5%
National Government		37 704	4 131	11.0%	4 131	11.0%	964	2.9%	328.5%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		37 704	4 131	11.0%	4 131	11.0%	964	2.9%	328.5%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		250	-	-	-	-	-	-	-
Capital Expenditure Functional		37 954	4 131	10.9%	4 131	10.9%	1 260	2.7%	227.8%
Municipal governance and administration		250	-	-	-	-	633	8.5%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		250	-	-	-	-	633	8.5%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	627	-	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	627	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		37 704	4 131	11.0%	4 131	11.0%	-	-	(100.0%)
Planning and Development		37 704	4 131	11.0%	4 131	11.0%	-	-	(100.0%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		232 485	71 659	30.8%	71 659	30.8%	-	-	(100.0%)
Property rates		8 134	0	-	0	-	-	-	(100.0%)
Service charges							-	-	

Other revenue	10 679	(170)	(1.6%)	(170)	(1.6%)	-	-	(100.0%)
Transfers and Subsidies - Operational	168 609	71 828	42.6%	71 828	42.6%	-	-	(100.0%)
Transfers and Subsidies - Capital	37 704	-	-	-	-	-	-	-
Interest	7 360	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(173 709)	(43 677)	25.1%	(43 677)	25.1%	(972)	.5%	4 395.5%
Suppliers and employees	(173 459)	(43 677)	25.2%	(43 677)	25.2%	(972)	.5%	4 395.5%
Finance charges	(250)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 776	27 982	47.6%	27 982	47.6%	(972)	(1.8%)	(2 980.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(37 954)	-	-	-	-	-	-	-
Capital assets	(37 954)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(37 954)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 822	27 982	134.4%	27 982	134.4%	(972)	(13.3%)	(2 980.0%)
Cash/cash equivalents at the year begin:	1 120	1 806	161.3%	1 806	161.3%	-	-	(100.0%)
Cash/cash equivalents at the year end:	21 942	29 788	135.8%	29 788	135.8%	(972)	(9.3%)	(3 186.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(18)	-	-	-	(40)	(.1%)	60 468	100.1%	60 410	98.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 160	100.0%	1 160	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(18)	-	-	-	(40)	(.1%)	61 628	100.1%	61 570	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	188 566	100.0%	188 566	306.3%	-	-	-	-
Commercial	(17)	(1.0%)	-	-	(40)	(2.4%)	1 711	103.4%	1 655	2.7%	-	-	-	-
Households	(1)	-	-	-	-	-	(128 649)	100.0%	(128 651)	(209.0%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(18)	-	-	-	(40)	(.1%)	61 628	100.1%	61 570	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(2 246)	(15.7%)	3 159	22.0%	13 416	93.6%	14 329	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	(2 246)	(15.7%)	3 159	22.0%	13 416	93.6%	14 329	100.0%

Contact Details

Municipal Manager	Mr Otlebile Ntsimane	053 998 4455
Chief Financial Officer	Ms Keaoleboga Sekgome	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	302 233	9 278	3.1%	9 278	3.1%	76 878	28.2%	(87.9%)
Exchange Revenue								
Service charges - Electricity	77 685	1 295	1.7%	1 295	1.7%	1 731	2.2%	(25.2%)
Service charges - Water	5 654	635	11.2%	635	11.2%	1 941	38.1%	(67.3%)
Service charges - Waste Water Management	7 483	482	6.4%	482	6.4%	1 542	21.7%	(68.8%)
Service charges - Waste Management	2 070	481	23.2%	481	23.2%	1 390	70.6%	(65.4%)
Sale of Goods and Rendering of Services	854	52	6.1%	52	6.1%	95	14.4%	(44.8%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 500	2 078	14.3%	2 078	14.3%	4 740	36.4%	(56.2%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	343	151	44.1%	151	44.1%	46	14.1%	228.3%
Licence and permits	11 806	332	2.8%	332	2.8%	1 334	11.9%	(75.1%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	18 014	1 652	9.2%	1 652	9.2%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	10 637	638	6.0%	638	6.0%	5 185	51.3%	(87.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	940	94.0%	940	94.0%	-	-	(100.0%)
Licences or permits	506	-	-	-	-	1	.8%	(100.0%)
Transfer and subsidies - Operational	151 681	241	.2%	241	.2%	58 874	40.4%	(99.6%)
Interest	-	271	-	271	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	30	-	30	-	(0)	-	(9 674.7%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	280 764	11 813	4.2%	11 813	4.2%	58 491	21.5%	(79.8%)
Employee related costs	88 063	66	.1%	66	.1%	22 936	27.6%	(99.7%)
Remuneration of councillors	7 801	-	-	-	-	821	11.1%	(100.0%)
Bulk purchases - electricity	49 074	5 539	11.3%	5 539	11.3%	21 476	39.7%	(74.2%)
Inventory consumed	15 086	162	1.1%	162	1.1%	242	3.9%	(33.1%)
Debt impairment	4 537	-	-	-	-	-	-	-
Depreciation and amortisation	18 738	630	3.4%	630	3.4%	-	-	(100.0%)
Interest	8 010	2 169	27.1%	2 169	27.1%	4 933	25.7%	(56.0%)
Contracted services	49 985	1 645	3.3%	1 645	3.3%	4 147	12.5%	(60.3%)
Transfers and subsidies	1 559	176	11.3%	176	11.3%	298	44.5%	(40.9%)
Irrecoverable debts written off	9 000	-	-	-	-	-	-	-
Operational costs	28 911	1 427	4.9%	1 427	4.9%	3 639	15.4%	(60.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 469	(2 536)	-	(2 536)	-	18 387	-	-
Transfers and subsidies - capital (monetary allocations)	49 179	-	-	-	-	4 027	5.8%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 648	(2 536)		(2 536)		22 413		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	70 648	(2 536)		(2 536)		22 413		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 648	(2 536)		(2 536)		22 413		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 648	(2 536)		(2 536)		22 413		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		55 009	2 708	4.9%	2 708	4.9%	3 835	5.5%	(29.4%)
National Government		49 179	2 708	5.5%	2 708	5.5%	3 835	5.5%	(29.4%)
Provincial Government		80	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		49 259	2 708	5.5%	2 708	5.5%	3 835	5.5%	(29.4%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		5 750	-	-	-	-	-	-	-
Capital Expenditure Functional		55 009	2 708	4.9%	2 708	4.9%	3 835	5.5%	(29.4%)
Municipal governance and administration		3 200	-	-	-	-	-	-	-
Executive and Council		50	-	-	-	-	-	-	-
Finance and administration		3 150	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		9 568	-	-	-	-	-	-	-
Community and Social Services		80	-	-	-	-	-	-	-
Sport And Recreation		9 488	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		10 106	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		10 106	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		32 135	2 708	8.4%	2 708	8.4%	3 835	7.6%	(29.4%)
Energy sources		2 000	-	-	-	-	-	-	-
Water Management		30 135	2 708	9.0%	2 708	9.0%	3 835	9.2%	(29.4%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		300 355	32 842	10.9%	32 842	10.9%	88 787	28.5%	
Property rates		4 906	136	2.8%	136	2.8%	265	5.7%	
Service charges		79 226	120	.2%	120	.2%	355	.5%	

Other revenue	13 913	27 181	195.4%	27 181	195.4%	88 024	707.6%	(69.1%)
Transfers and Subsidies - Operational	151 681	5 312	3.5%	5 312	3.5%	51	-	10 378.1%
Transfers and Subsidies - Capital	49 179	-	-	-	-	-	-	-
Interest	1 450	43	3.0%	43	3.0%	92	-	(53.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	(228 571)	(8 082)	3.5%	(8 082)	3.5%	(18 304)	9.1%	(55.8%)
Suppliers and employees	(228 571)	(8 082)	3.5%	(8 082)	3.5%	(18 304)	9.1%	(55.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	71 785	24 760	34.9%	24 760	34.5%	70 483	64.1%	(64.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(55 009)	(10 649)	19.4%	(10 649)	19.4%	(4 027)	5.8%	164.5%
Capital assets	(55 009)	(10 649)	19.4%	(10 649)	19.4%	(4 027)	5.8%	164.5%
Net Cash from(used) Investing Activities	(55 009)	(10 649)	19.4%	(10 649)	19.4%	(4 027)	5.8%	164.5%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 776	14 111	84.1%	14 111	84.1%	66 456	164.6%	(78.8%)
Cash/cash equivalents at the year begin:	26 064	22 718	87.2%	22 718	87.2%	69 447	110.7%	(67.3%)
Cash/cash equivalents at the year end:	42 839	18 973	44.3%	18 973	44.3%	110 467	107.2%	(82.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	651	9%	746	1.1%	674	1.0%	67 761	97.0%	69 832	20.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 437	5.7%	406	1.6%	566	2.2%	22 949	90.5%	25 348	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	508	1.4%	573	1.6%	790	2.2%	33 272	94.7%	35 143	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	582	1.6%	567	1.6%	514	1.4%	33 951	95.3%	35 615	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	504	1.9%	500	1.9%	480	1.8%	25 524	94.5%	27 008	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	128	85.6%	5	3.6%	-	-	16	10.9%	149	-	-	-	-	-
Interest on Arrear Debtor Accounts	183	.1%	1 657	1.1%	1 614	1.1%	143 154	97.6%	146 808	43.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 931)	418.7%	38	(4.0%)	7	(.7%)	2 948	(313.9%)	(939)	(.3%)	-	-	-	-
Total By Income Source	62	-	4 492	1.3%	4 635	1.4%	329 575	97.3%	338 764	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	524	5.4%	211	2.2%	635	6.6%	8 298	85.8%	9 667	2.9%	-	-	-	-
Commercial	423	2.0%	411	1.9%	375	1.8%	19 974	94.3%	21 183	6.3%	-	-	-	-
Households	549	2%	3 240	1.2%	3 072	1.1%	269 997	97.5%	276 858	81.7%	-	-	-	-
Other	(1 434)	(4.6%)	630	2.0%	553	1.8%	31 306	100.8%	31 055	9.2%	-	-	-	-
Total By Customer Group	62	-	4 492	1.3%	4 635	1.4%	329 575	97.3%	338 764	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 890	2.1%	14 577	2.1%	18 399	2.7%	645 679	93.1%	693 545	95.0%
Auditor-General	-	-	-	-	5	-	16 160	100.0%	16 166	2.2%
Other	809	4.0%	467	2.3%	514	2.6%	18 204	91.1%	19 993	2.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 699	2.2%	15 044	2.1%	18 917	2.6%	680 043	93.2%	729 703	100.0%

Contact Details

Municipal Manager	Mr Andrew Elliot Pholose	014 403 5006
Chief Financial Officer	Ms Tebogo Zeldia Mogapi	082 426 1873

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	471 702	110 496	23.4%	110 496	23.4%	80 816	18.4%	36.7%
Exchange Revenue								
Service charges - Electricity	136 454	29 014	21.3%	29 014	21.3%	27 413	22.4%	5.8%
Service charges - Water	27 574	4 314	15.6%	4 314	15.6%	5 147	19.5%	(16.2%)
Service charges - Waste Water Management	17 761	4 775	26.9%	4 775	26.9%	4 552	26.8%	4.9%
Service charges - Waste Management	13 904	3 925	28.2%	3 925	28.2%	3 713	27.9%	5.7%
Sale of Goods and Rendering of Services	712	151	21.2%	151	21.2%	152	22.2%	(.3%)
Agency services	4 499	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 705	18 506	32.6%	18 506	32.6%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	18	3	14.4%	3	14.4%	5	29.0%	(48.2%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	107	0	.5%	0	.5%	13	12.3%	(96.1%)
Non-Exchange Revenue								
Property rates	54 064	10 283	19.0%	10 283	19.0%	8 870	17.1%	15.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 737	1 726	30.1%	1 726	30.1%	701	283.4%	146.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	75 577	31 125	41.2%	31 125	41.2%	30 789	41.3%	1.1%
Interest	22 173	6 672	30.1%	6 672	30.1%	(539)	(2.5%)	(1 338.6%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	56 419	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	403 386	82 695	20.5%	82 695	20.5%	66 074	19.4%	25.2%
Employee related costs	107 815	24 897	23.1%	24 897	23.1%	23 666	25.5%	5.2%
Remuneration of councillors	8 182	1 825	22.3%	1 825	22.3%	2 195	29.6%	(16.8%)
Bulk purchases - electricity	74 356	30 039	40.4%	30 039	40.4%	17 582	24.0%	70.9%
Inventory consumed	1 263	752	59.5%	752	59.5%	5 430	94.9%	(86.2%)
Debt impairment	124 878	-	-	-	-	-	-	-
Depreciation and amortisation	33 024	-	-	-	-	-	-	-
Interest	2 300	6 733	292.7%	6 733	292.7%	3 651	173.9%	84.4%
Contracted services	34 930	4 310	12.3%	4 310	12.3%	5 596	23.8%	(23.0%)
Transfers and subsidies	1 000	282	28.2%	282	28.2%	671	61.0%	(58.0%)
Irrecoverable debts written off	-	661	-	661	-	537	-	23.1%
Operational costs	15 637	13 196	84.4%	13 196	84.4%	6 745	38.6%	95.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	68 316	27 801	-	27 801	-	14 742	-	-
Transfers and subsidies - capital (monetary allocations)	20 993	4 701	22.4%	4 701	22.4%	5 886	15.2%	(20.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 309	32 501	-	32 501	-	20 628	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	89 309	32 501	-	32 501	-	20 628	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 309	32 501	-	32 501	-	20 628	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 309	32 501	-	32 501	-	20 628	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		21 093	4 293	20.4%	4 293	20.4%	4 464	11.0%	(3.8%)
National Government		20 483	3 843	18.8%	3 843	18.8%	4 141	10.8%	(7.2%)
Provincial Government		510	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		20 993	3 843	18.3%	3 843	18.3%	4 141	10.7%	(7.2%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		100	450	450.1%	450	450.1%	323	18.1%	39.2%
Capital Expenditure Functional		21 093	4 293	20.4%	4 293	20.4%	4 536	11.2%	(5.4%)
Municipal governance and administration		-	57	-	57	-	323	-	(82.3%)
Executive and Council		-	-	-	-	-	28	-	(100.0%)
Finance and administration		-	57	-	57	-	295	-	(80.6%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		5 882	1 639	27.9%	1 639	27.9%	72	.3%	2 176.5%
Community and Social Services		3 446	-	-	-	-	-	-	-
Sport And Recreation		2 336	1 639	70.2%	1 639	70.2%	-	-	(100.0%)
Public Safety		100	-	-	-	-	72	-	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		11 210	2 204	19.7%	2 204	19.7%	1 768	43.0%	24.6%
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		11 210	2 204	19.7%	2 204	19.7%	1 768	43.0%	24.6%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		4 000	393	9.8%	393	9.8%	2 373	16.3%	(83.4%)
Energy sources		4 000	393	9.8%	393	9.8%	2 373	16.3%	(83.4%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		277 954	149 193	53.7%	149 193	53.7%	49 003	18.5%	204.5%
Property rates		32 439	3 894	12.0%	3 894	12.0%	4 515	14.8%	(13.8%)
Service charges		137 743	18 819	13.7%	18 819	13.7%	15 725	13.3%	19.7%

Other revenue	11 202	72 886	650.6%	72 886	650.6%	872	27.9%	8 262.6%
Transfers and Subsidies - Operational	75 577	27 797	36.8%	27 797	36.8%	27 797	37.3%	-
Transfers and Subsidies - Capital	20 993	-	-	-	-	-	-	-
Interest	-	25 798	-	25 798	-	95	-	27 008.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(262 959)	(47 454)	18.0%	(47 454)	18.0%	-	-	(100.0%)
Suppliers and employees	(259 659)	(47 454)	18.3%	(47 454)	18.3%	-	-	(100.0%)
Finance charges	(2 300)	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 995	101 739	678.5%	101 739	678.5%	49 003	116.9%	107.6%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(21 108)	-	-	-	-	-	-	-
Capital assets	(21 108)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(21 108)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 112)	101 739	(1 664.5%)	101 739	(1 664.5%)	49 003	3 286.2%	107.6%
Cash/cash equivalents at the year begin:	8 970	-	-	-	-	18 140	154.1%	(100.0%)
Cash/cash equivalents at the year end:	2 857	101 739	3 560.4%	101 739	3 560.4%	67 143	506.4%	51.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 965	2.3%	(619)	(4%)	2 069	1.2%	166 708	96.9%	172 123	12.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 655	6.5%	799	.3%	5 968	2.3%	232 894	90.9%	256 317	19.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 079	5.1%	(45)	-	2 487	2.1%	110 469	92.8%	118 990	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 165	3.4%	1	-	3 202	2.1%	141 705	94.4%	150 074	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 315	3.7%	2	-	2 647	2.3%	109 365	94.0%	116 329	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	57	100.0%	57	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 878	3.2%	-	-	8 295	1.6%	504 289	95.2%	529 462	39.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	15.4%	2	(9.7%)	-	-	(18)	94.3%	(19)	-	-	-	-	-
Total By Income Source	53 055	3.9%	141	-	24 668	1.8%	1 265 469	94.2%	1 343 332	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 848	5.5%	(242)	(.3%)	2 328	2.6%	81 678	92.2%	88 613	6.6%	-	-	-	-
Commercial	16 237	5.0%	(175)	(.1%)	6 541	2.0%	303 545	93.1%	326 148	24.3%	-	-	-	-
Households	27 219	3.0%	(85)	-	14 746	1.6%	857 792	95.3%	899 672	67.0%	-	-	-	-
Other	4 751	16.4%	643	2.2%	1 053	3.6%	22 454	77.7%	28 900	2.2%	-	-	-	-
Total By Customer Group	53 055	3.9%	141	-	24 668	1.8%	1 265 469	94.2%	1 343 332	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 216	6.5%	-	-	7 255	1.9%	358 256	91.7%	390 726	92.3%
Bulk Water	-	-	-	-	-	-	0	100.0%	0	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(277)	(34.9%)	125	15.7%	(642)	(80.9%)	1 587	200.1%	793	2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	132	2.4%	(2 292)	(41.0%)	(684)	(12.3%)	8 428	150.9%	5 584	1.3%
Auditor-General	1 563	25.4%	(500)	(8.1%)	(2 500)	(40.7%)	7 587	123.4%	6 150	1.5%
Other	4 054	20.3%	(2 337)	(11.7%)	(10 094)	(50.7%)	28 300	142.0%	19 923	4.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	30 688	7.3%	(5 004)	(1.2%)	(6 665)	(1.6%)	404 158	95.5%	423 177	100.0%

Contact Details

Municipal Manager	Mr Jefferson Leseisane	053 285 0850
Chief Financial Officer	Mr Thapelo Moseki	053 285 0850

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 873 017	960 237	33.4%	960 237	33.4%	898 788	32.3%	6.8%
Exchange Revenue								
Service charges - Electricity	758 091	199 317	26.3%	199 317	26.3%	179 221	23.7%	11.2%
Service charges - Water	197 266	43 816	22.2%	43 816	22.2%	53 382	30.5%	(17.9%)
Service charges - Waste Water Management	63 864	12 555	19.7%	12 555	19.7%	15 835	28.7%	(20.7%)
Service charges - Waste Management	71 045	16 570	23.3%	16 570	23.3%	16 998	25.3%	(2.5%)
Sale of Goods and Rendering of Services	5 015	2 374	47.3%	2 374	47.3%	1 429	30.5%	66.1%
Agency services	17 000	3 530	20.8%	3 530	20.8%	4 801	25.5%	(26.5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 265	43 023	47.7%	43 023	47.7%	20 988	30.3%	105.0%
Interest earned from Current and Non Current Assets	15 896	4 271	26.9%	4 271	26.9%	5 921	33.0%	(27.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	30	15	50.1%	15	50.1%	4	49.7%	311.9%
Rental from Fixed Assets	3 150	2 760	87.6%	2 760	87.6%	367	17.8%	651.8%
Licence and permits	6 071	1 639	27.0%	1 639	27.0%	2 347	7 391.8%	(30.2%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	386	163	42.2%	163	42.2%	100	8.1%	62.1%
Non-Exchange Revenue								
Property rates	395 379	114 194	28.9%	114 194	28.9%	116 536	27.7%	(2.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 831	(0)	-	(0)	-	1	-	(133.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 196 011	493 031	41.2%	493 031	41.2%	468 635	41.2%	5.2%
Fuel Levy	50 719	22 338	44.0%	22 338	44.0%	12 192	24.4%	83.2%
Operational Revenue	-	640	-	640	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	31	-	(100.0%)
Discontinued Operations	0	-	-	-	-	-	-	-
Operating Expenditure	2 818 588	726 821	25.8%	726 821	25.8%	315 074	11.7%	130.7%
Employee related costs	738 467	196 530	26.6%	196 530	26.6%	180 403	24.7%	8.9%
Remuneration of councillors	39 691	8 909	22.4%	8 909	22.4%	8 635	22.2%	3.2%
Bulk purchases - electricity	711 000	192 328	27.1%	192 328	27.1%	29 096	4.4%	561.0%
Inventory consumed	108 770	28 747	26.4%	28 747	26.4%	14 423	7.7%	99.3%
Debt impairment	429 728	107 432	25.0%	107 432	25.0%	-	-	(100.0%)
Depreciation and amortisation	317 075	79 269	25.0%	79 269	25.0%	-	-	(100.0%)
Interest	23 181	13 655	58.9%	13 655	58.9%	-	-	(100.0%)
Contracted services	262 981	66 311	25.2%	66 311	25.2%	69 250	24.0%	(4.2%)
Transfers and subsidies	7 700	7 659	99.5%	7 659	99.5%	-	-	(100.0%)
Irrecoverable debts written off	-	7 808	-	7 808	-	-	-	(100.0%)
Operational costs	179 996	18 175	10.1%	18 175	10.1%	13 267	6.3%	37.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	54 429	233 416	-	233 416	-	583 714	-	-
Transfers and subsidies - capital (monetary allocations)	373 906	-	-	-	-	37 620	10.9%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	428 335	233 416		233 416		621 334		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	428 335	233 416		233 416		621 334		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	428 335	233 416		233 416		621 334		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	428 335	233 416		233 416		621 334		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	373 906	45 947	12.3%	45 947	12.3%	48 752	14.1%	(5.8%)
National Government	373 906	45 947	12.3%	45 947	12.3%	47 695	13.8%	(3.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	373 906	45 947	12.3%	45 947	12.3%	47 695	13.8%	(3.7%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	1 057	-	(100.0%)
Capital Expenditure Functional	373 906	45 947	12.3%	45 947	12.3%	48 752	14.1%	(5.8%)
Municipal governance and administration	-	-	-	-	-	657	-	(100.0%)
Executive and Council	-	-	-	-	-	657	-	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	34 206	732	2.1%	732	2.1%	4 142	-	(82.3%)
Community and Social Services	28 206	-	-	-	-	3 491	-	(100.0%)
Sport And Recreation	6 000	-	-	-	-	-	-	-
Public Safety	-	732	-	732	-	651	-	12.4%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	101 533	19 356	19.1%	19 356	19.1%	30 071	17.7%	(35.6%)
Planning and Development	2 000	-	-	-	-	1 825	-	(100.0%)
Road Transport	99 533	19 356	19.4%	19 356	19.4%	28 246	16.7%	(31.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	238 167	25 858	10.9%	25 858	10.9%	13 882	7.9%	86.3%
Energy sources	109 537	4 908	4.5%	4 908	4.5%	5 068	17.1%	(3.2%)
Water Management	72 000	8 412	11.7%	8 412	11.7%	-	-	(100.0%)
Waste Water Management	31 000	12 538	40.4%	12 538	40.4%	8 814	22.0%	42.3%
Waste Management	25 630	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		2 769 274	1 317 966	47.6%	1 317 966	47.6%	1 362 448	48.2%	(3.3%)
Property rates		300 488	55 309	18.4%	55 309	18.4%	49 497	15.7%	11.7%
Service charges		756 293	227 932	30.1%	227 932	30.1%	193 163	21.5%	18.0%

Other revenue	34 480	401 147	1 163.4%	401 147	1 163.4%	530 237	2 362.1%	(24.3%)
Transfers and Subsidies - Operational	1 196 011	495 700	41.4%	495 700	41.4%	469 917	41.6%	5.5%
Transfers and Subsidies - Capital	373 906	130 512	34.9%	130 512	34.9%	111 586	31.5%	17.0%
Interest	108 096	7 366	6.8%	7 366	6.8%	8 047	7.5%	(8.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2 121 850)	(882 975)	41.6%	(882 975)	41.6%	(596 779)	25.1%	48.0%
Suppliers and employees	(2 121 850)	(882 975)	41.6%	(882 975)	41.6%	(596 779)	25.1%	48.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	647 424	434 991	67.2%	434 991	67.2%	765 668	168.6%	(43.2%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	(111)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	(111)	-	(100.0%)
Payments	(373 906)	(45 947)	12.3%	(45 947)	12.3%	(48 752)	14.1%	(5.8%)
Capital assets	(373 906)	(45 947)	12.3%	(45 947)	12.3%	(48 752)	14.1%	(5.8%)
Net Cash from(used) Investing Activities	(373 906)	(45 947)	12.3%	(45 947)	12.3%	(48 863)	14.1%	(6.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(187 228)	-	-	-	-	-	-	-
Repayment of borrowing	(187 228)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(187 228)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	86 290	389 045	450.9%	389 045	450.9%	716 806	1 188.6%	(45.7%)
Cash/cash equivalents at the year begin:	10 278	92 480	899.8%	92 480	899.8%	(200 744)	(195.2%)	(146.1%)
Cash/cash equivalents at the year end:	96 568	481 382	498.5%	481 382	498.5%	790 475	484.5%	(39.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 888	2.1%	23 791	2.4%	12 800	1.3%	942 035	94.2%	999 515	23.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	75 849	21.7%	18 670	5.4%	11 441	3.3%	242 995	69.6%	348 955	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 272	3.2%	23 332	2.3%	21 321	2.1%	958 023	92.5%	1 035 949	24.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 689	2.1%	6 554	2.1%	4 181	1.3%	301 685	94.5%	319 110	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 675	1.6%	4 551	1.3%	4 319	1.3%	329 950	95.8%	344 495	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	53	100.0%	53	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 161	2.1%	22 017	2.1%	22 153	2.1%	999 826	93.8%	1 066 157	25.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 107	1.1%	3 202	3.1%	2 970	2.9%	96 500	93.0%	103 778	2.5%	-	-	-	-
Total By Income Source	165 643	3.9%	102 117	2.4%	79 184	1.9%	3 871 067	91.8%	4 218 012	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 064	6.3%	8 243	3.2%	6 700	2.6%	225 819	87.9%	256 826	6.1%	-	-	-	-
Commercial	70 430	12.6%	21 685	3.9%	16 571	3.0%	451 637	80.6%	560 324	13.3%	-	-	-	-
Households	79 117	2.3%	72 152	2.1%	55 869	1.6%	3 189 792	93.9%	3 396 929	80.5%	-	-	-	-
Other	32	8%	37	9%	44	1.1%	3 819	97.1%	3 932	.1%	-	-	-	-
Total By Customer Group	165 643	3.9%	102 117	2.4%	79 184	1.9%	3 871 067	91.8%	4 218 012	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	129 100	5.8%	153 822	7.0%	116 095	5.3%	1 810 382	81.9%	2 209 399	89.9%
Bulk Water	39 899	19.1%	3 621	1.7%	1 930	.9%	163 293	78.2%	208 743	8.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 602	62.9%	5 660	15.8%	7 659	21.3%	-	-	35 920	1.5%
Auditor-General	1 953	54.4%	323	9.0%	16	.4%	1 299	36.2%	3 590	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	193 554	7.9%	163 425	6.6%	125 699	5.1%	1 974 974	80.4%	2 457 653	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: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 358 652	260 597	19.2%	260 597	19.2%	340 046	24.9%	(23.4%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	236 948	24 046	10.1%	24 046	10.1%	62 833	29.8%	(61.7%)
Service charges - Waste Water Management	60 912	11 997	19.7%	11 997	19.7%	13 774	23.7%	(12.9%)
Service charges - Waste Management	57 461	9 668	16.8%	9 668	16.8%	11 745	22.7%	(17.7%)
Sale of Goods and Rendering of Services	9 601	1 233	12.8%	1 233	12.8%	900	9.9%	37.0%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	99 876	9 947	10.0%	9 947	10.0%	11 327	11.7%	(12.2%)
Interest earned from Current and Non Current Assets	24 731	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	750	-	-	-	-	-	-	-
Rental from Fixed Assets	15 469	2 894	18.7%	2 894	18.7%	2 556	17.5%	13.2%
Licence and permits	9 029	543	6.0%	543	6.0%	406	6.3%	33.6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	17 806	948	5.3%	948	5.3%	4 750	38.6%	(80.0%)
Non-Exchange Revenue								
Property rates	351 370	28 453	8.1%	28 453	8.1%	51 173	11.7%	(44.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 712	168	6.2%	168	6.2%	46	1.8%	263.3%
Licences or permits	-	646	-	646	-	708	-	(8.8%)
Transfer and subsidies - Operational	404 479	160 134	39.6%	160 134	39.6%	158 020	40.1%	1.3%
Interest	67 508	9 921	14.7%	9 921	14.7%	21 808	33.7%	(54.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 186 416	147 055	12.4%	147 055	12.4%	836 854	71.8%	(82.4%)
Employee related costs	445 994	78 774	17.7%	78 774	17.7%	109 671	26.0%	(28.2%)
Remuneration of councillors	34 535	5 058	14.6%	5 058	14.6%	5 412	16.3%	(6.5%)
Bulk purchases - electricity	20 500	8 862	43.2%	8 862	43.2%	4 930	21.0%	79.8%
Inventory consumed	99 687	4 713	4.7%	4 713	4.7%	8 863	7.8%	(46.8%)
Debt impairment	321 061	-	-	-	-	-	-	-
Depreciation and amortisation	82 176	-	-	-	-	-	-	-
Interest	740	38	5.2%	38	5.2%	6	9%	506.3%
Contracted services	119 561	30 197	25.3%	30 197	25.3%	29 991	21.3%	.7%
Transfers and subsidies	4 000	-	-	-	-	1 468	28.2%	(100.0%)
Irrecoverable debts written off	-	(92)	-	(92)	-	665 842	-	(100.0%)
Operational costs	58 162	19 506	33.5%	19 506	33.5%	10 671	14.6%	82.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	172 236	113 542	-	113 542	-	(496 808)	-	-
Transfers and subsidies - capital (monetary allocations)	110 658	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	282 894	113 542		113 542		(496 808)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	282 894	113 542		113 542		(496 808)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	282 894	113 542		113 542		(496 808)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	282 894	113 542		113 542		(496 808)		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	133 520	35 430	26.5%	35 430	26.5%	41 355	23.5%	(14.3%)
National Government	110 658	32 697	29.5%	32 697	29.5%	11 912	14.8%	174.5%
Provincial Government	87	73	84.2%	73	84.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	29 324	62.6%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	110 745	32 770	29.6%	32 770	29.6%	41 236	32.4%	(20.5%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	22 775	2 660	11.7%	2 660	11.7%	119	.2%	2 131.8%
Capital Expenditure Functional	133 520	35 430	26.5%	35 430	26.5%	41 355	23.5%	(14.3%)
Municipal governance and administration	11 669	272	2.3%	272	2.3%	60	.4%	356.5%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	11 669	272	2.3%	272	2.3%	60	.4%	356.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	7 723	73	.9%	73	.9%	3 355	8.9%	(97.8%)
Community and Social Services	333	73	22.0%	73	22.0%	-	-	(100.0%)
Sport And Recreation	6 307	-	-	-	-	30	.5%	(100.0%)
Public Safety	1 082	-	-	-	-	30	.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	3 296	23.7%	(100.0%)
Economic and Environmental Services	111 245	32 697	29.4%	32 697	29.4%	11 442	16.4%	185.8%
Planning and Development	110 658	32 697	29.5%	32 697	29.5%	11 442	16.6%	185.8%
Road Transport	587	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	2 883	2 388	82.8%	2 388	82.8%	26 498	51.0%	(91.0%)
Energy sources	2 883	318	11.0%	318	11.0%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	2 070	-	2 070	-	26 498	59.0%	(92.2%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	1 202 375	329 588	27.4%	329 588	27.4%	338 333	30.3%	(2.6%)
Property rates	236 029	43 285	18.3%	43 285	18.3%	63 247	20.2%	(31.6%)
Service charges	249 792	50 336	20.2%	50 336	20.2%	46 975	19.4%	7.2%

Other revenue	68 014	3 174	4.7%	3 174	4.7%	14 538	41.9%	(78.2%)
Transfers and Subsidies - Operational	401 479	176 580	44.0%	176 580	44.0%	187 698	47.6%	(5.9%)
Transfers and Subsidies - Capital	113 658	56 213	49.5%	56 213	49.5%	25 875	20.4%	117.2%
Interest	133 403	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(781 679)	(158 255)	20.2%	(158 255)	20.2%	26 985	(3.3%)	(686.4%)
Suppliers and employees	(780 939)	(158 255)	20.3%	(158 255)	20.3%	26 985	(3.3%)	(686.4%)
Finance charges	(740)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	420 696	171 334	40.7%	171 334	40.7%	365 319	120.3%	(53.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(133 520)	(45 006)	33.7%	(45 006)	33.7%	(37 787)	21.5%	19.1%
Capital assets	(133 520)	(45 006)	33.7%	(45 006)	33.7%	(37 787)	21.5%	19.1%
Net Cash from/(used) Investing Activities	(133 520)	(45 006)	33.7%	(45 006)	33.7%	(37 787)	21.5%	19.1%
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	287 176	126 328	44.0%	126 328	44.0%	327 531	256.4%	(61.4%)
Cash/cash equivalents at the year begin:	(9 610)	162 142	(1 687.2%)	162 142	(1 687.2%)	185 322	95.0%	(12.5%)
Cash/cash equivalents at the year end:	277 566	288 435	103.9%	288 435	103.9%	516 096	159.9%	(44.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 484	2.0%	7 099	1.2%	6 074	1.1%	548 381	95.7%	573 038	23.1%	1	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 191	1.8%	8 600	1.1%	8 171	1.0%	772 217	96.1%	803 179	32.4%	38	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 825	2.7%	3 178	1.8%	2 914	1.6%	170 175	94.0%	181 092	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 207	2.6%	3 283	2.0%	2 965	1.8%	153 040	93.6%	163 495	6.6%	33	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 890	1.5%	9 752	1.4%	10 016	1.5%	646 784	95.6%	676 442	27.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	.1%	20	-	23	-	79 038	99.9%	79 134	3.2%	28	-	-	-
Total By Income Source	44 651	1.8%	31 933	1.3%	30 162	1.2%	2 369 635	95.7%	2 476 381	100.0%	99	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 452	1.5%	10 960	1.1%	10 016	1.0%	982 094	96.4%	1 018 524	41.1%	-	-	-	-
Commercial	10 354	3.3%	4 493	1.4%	4 382	1.4%	298 460	93.9%	317 690	12.8%	-	-	-	-
Households	18 845	1.7%	16 479	1.4%	15 763	1.4%	1 089 080	95.5%	1 140 167	46.0%	99	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	44 651	1.8%	31 933	1.3%	30 162	1.2%	2 369 635	95.7%	2 476 381	100.0%	99	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	124 409	100.0%	124 409	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	124 409	100.0%	124 409	100.0%

Contact Details

Municipal Manager	Adv Dineo Innocentia Mongwaaketse	018 389 0212
Chief Financial Officer	Mr Eric Khesa	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	250 531	(66 379)	(26.5%)	(66 379)	(26.5%)	48 410	19.8%	(237.1%)
Exchange Revenue								
Service charges - Electricity	45 559	(73 533)	(161.4%)	(73 533)	(161.4%)	5 872	12.5%	(1 352.2%)
Service charges - Water	8 305	562	6.8%	562	6.8%	1 265	13.0%	(55.6%)
Service charges - Waste Water Management	19 420	1 929	9.9%	1 929	9.9%	1 767	10.0%	9.2%
Service charges - Waste Management	12 207	1 181	9.7%	1 181	9.7%	1 126	8.4%	5.0%
Sale of Goods and Rendering of Services	924	44	4.7%	44	4.7%	261	22.4%	(83.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 358	2 250	9.2%	2 250	9.2%	3 788	30.0%	(40.6%)
Interest earned from Current and Non Current Assets	85	-	-	-	-	2	.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	854	20	2.4%	20	2.4%	177	23.5%	(88.6%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	33 818	1	-	1	-	119	.4%	(99.6%)
Non-Exchange Revenue								
Property rates	17 798	716	4.0%	716	4.0%	1 064	5.8%	(32.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	77	13	16.6%	13	16.6%	16	.5%	(20.7%)
Licences or permits	1 014	96	9.5%	96	9.5%	93	13.8%	3.2%
Transfer and subsidies - Operational	82 604	-	-	-	-	32 306	37.9%	(100.0%)
Interest	3 506	343	9.8%	343	9.8%	556	-	(38.4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	272 605	-	-	-	-	20 331	8.6%	(100.0%)
Employee related costs	95 151	-	-	-	-	(152)	(.2%)	(100.0%)
Remuneration of councillors	6 578	-	-	-	-	(589)	(7.1%)	(100.0%)
Bulk purchases - electricity	63 111	-	-	-	-	13 306	28.4%	(100.0%)
Inventory consumed	3 778	-	-	-	-	597	18.4%	(100.0%)
Debt impairment	26 710	-	-	-	-	-	-	-
Depreciation and amortisation	12 748	-	-	-	-	-	-	-
Interest	10 209	-	-	-	-	2 607	39.8%	(100.0%)
Contracted services	32 408	-	-	-	-	2 683	9.2%	(100.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 913	-	-	-	-	1 879	11.4%	(100.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 074)	(66 379)	-	(66 379)	-	28 079	-	-
Transfers and subsidies - capital (monetary allocations)	22 598	-	-	-	-	42	.2%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	524	(66 379)		(66 379)		28 121		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	524	(66 379)		(66 379)		28 121		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	524	(66 379)		(66 379)		28 121		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	524	(66 379)		(66 379)		28 121		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		19 573	-	-	-	-	802	2.6%	(100.0%)
National Government		18 473	-	-	-	-	(48)	(.2%)	(100.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		18 473	-	-	-	-	(48)	(.2%)	(100.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		1 100	-	-	-	-	850	16.7%	(100.0%)
Capital Expenditure Functional		23 698	-	-	-	-	802	2.3%	(100.0%)
Municipal governance and administration		1 100	-	-	-	-	850	15.5%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		1 100	-	-	-	-	850	15.5%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	620	6.2%	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	620	6.2%	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		18 473	-	-	-	-	(667)	(4.4%)	(100.0%)
Planning and Development		6 129	-	-	-	-	(1 351)	(572.3%)	(100.0%)
Road Transport		12 344	-	-	-	-	683	4.6%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		4 125	-	-	-	-	-	-	-
Energy sources		4 125	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		270 589	3 683	1.4%	3 683	1.4%	51 388	18.3%	
Property rates		11 569	228	2.0%	228	2.0%	652	5.9%	
Service charges		118 087	2 272	1.9%	2 272	1.9%	6 212	5.8%	

Other revenue	35 646	1 154	3.2%	1 154	3.2%	7 488	18.9%	(84.6%)
Transfers and Subsidies - Operational	82 604	-	-	-	-	37 032	45.1%	(100.0%)
Transfers and Subsidies - Capital	22 598	-	-	-	-	-	-	-
Interest	85	-	-	-	-	-	-	-
Dividends	-	29	-	29	-	5	-	493.6%
Payments	(243 357)	-	-	-	(12 020)	6.1%	(100.0%)	
Suppliers and employees	(233 148)	-	-	-	(12 020)	6.3%	(100.0%)	
Finance charges	(10 209)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 232	3 683	13.5%	3 683	13.5%	39 368	47.7%	(90.6%)
Cash Flow from Investing Activities								
Receipts	26	-	-	-	-	116	-	(100.0%)
Proceeds on disposal of PPE	26	-	-	-	-	116	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(23 698)	-	-	-	-	(710)	2.4%	(100.0%)
Capital assets	(23 698)	-	-	-	-	(710)	2.4%	(100.0%)
Net Cash from/(used) Investing Activities	(23 672)	-	-	-	-	(594)	2.0%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 560	3 683	103.5%	3 683	103.5%	38 773	74.2%	(90.5%)
Cash/cash equivalents at the year begin:	(441)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	3 119	3 683	118.1%	3 683	118.1%	41 423	79.3%	(91.1%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 804	4.8%	9 093	6.4%	9 372	6.6%	117 802	82.3%	143 071	26.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 229	2.0%	9 681	2.4%	4 828	1.2%	382 001	94.4%	404 738	73.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 033	2.7%	18 773	3.4%	14 200	2.6%	499 803	91.2%	547 810	100.0%

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Chief Financial Officer	Mr Sello Mokwepa (Acting)	053 963 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	698 955	203 657	29.1%	203 657	29.1%	171 624	27.1%	18.7%
Exchange Revenue								
Service charges - Electricity	83 860	20 344	24.3%	20 344	24.3%	20 116	27.8%	1.1%
Service charges - Water	67 320	15 952	23.7%	15 952	23.7%	14 850	24.3%	7.4%
Service charges - Waste Water Management	43 809	10 297	23.5%	10 297	23.5%	11 411	27.2%	(9.8%)
Service charges - Waste Management	21 824	5 053	23.2%	5 053	23.2%	5 736	27.4%	(11.9%)
Sale of Goods and Rendering of Services	132	148	112.0%	148	112.0%	124	2.0%	18.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	31 043	-	31 043	-	32 349	22.5%	(4.0%)
Interest earned from Current and Non Current Assets	800	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	1 076	-	1 076	-	890	-	20.9%
Rental from Fixed Assets	350	77	21.9%	77	21.9%	78	22.3%	(1.9%)
Licence and permits	7 110	8	.1%	8	.1%	16	.1%	(47.8%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	144	44	30.8%	44	30.8%	119	50.1%	(62.9%)
Non-Exchange Revenue								
Property rates	82 925	14 927	18.0%	14 927	18.0%	(5 487)	(6.9%)	(372.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 500	34	.6%	34	.6%	14	.3%	140.1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	197 877	99 462	50.3%	99 462	50.3%	91 932	49.1%	8.2%
Interest	187 302	5 192	2.8%	5 192	2.8%	(524)	-	(1 089.9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	744 156	57 476	7.7%	57 476	7.7%	74 204	11.1%	(22.5%)
Employee related costs	137 639	31 249	22.7%	31 249	22.7%	28 283	21.2%	10.5%
Remuneration of councillors	11 576	2 431	21.0%	2 431	21.0%	3 023	28.5%	(19.6%)
Bulk purchases - electricity	71 604	-	-	-	-	21 742	33.8%	(100.0%)
Inventory consumed	84 691	15 365	18.1%	15 365	18.1%	12 187	8.9%	26.1%
Debt impairment	286 056	-	-	-	-	-	-	-
Depreciation and amortisation	51 627	526	1.0%	526	1.0%	-	-	(100.0%)
Interest	5 807	-	-	-	-	598	4.3%	(100.0%)
Contracted services	54 951	2 597	4.7%	2 597	4.7%	4 269	8.5%	(39.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	893	-	893	-	-	-	(100.0%)
Operational costs	40 204	4 414	11.0%	4 414	11.0%	4 103	7.3%	7.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 201)	146 181	-	146 181	-	97 420	-	-
Transfers and subsidies - capital (monetary allocations)	85 991	40 000	46.5%	40 000	46.5%	10 000	19.9%	300.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 790	186 181		186 181		107 420		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 790	186 181		186 181		107 420		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 790	186 181		186 181		107 420		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 790	186 181		186 181		107 420		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		101 472	12 756	12.6%	12 756	12.6%	8 255	12.5%	54.5%
National Government		97 662	12 236	12.5%	12 236	12.5%	8 191	13.3%	49.4%
Provincial Government		50	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		60	-	-	-	-	-	-	-
Transfers recognised - capital		97 772	12 236	12.5%	12 236	12.5%	8 191	13.3%	49.4%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		3 700	519	14.0%	519	14.0%	64	1.5%	711.7%
Capital Expenditure Functional		101 472	12 756	12.6%	12 756	12.6%	8 255	12.5%	54.5%
Municipal governance and administration		1 500	215	14.3%	215	14.3%	64	1.8%	236.1%
Executive and Council		-	-	-	-	-	36	15.7%	(100.0%)
Finance and administration		1 500	215	14.3%	215	14.3%	28	.9%	668.3%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		110	-	-	-	-	-	-	-
Community and Social Services		110	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		19 100	1 631	8.5%	1 631	8.5%	3 910	14.0%	(58.3%)
Planning and Development		3 500	-	-	-	-	-	-	-
Road Transport		15 600	1 631	10.5%	1 631	10.5%	3 910	14.4%	(58.3%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		80 762	10 909	13.5%	10 909	13.5%	4 281	12.5%	154.8%
Energy sources		4 000	-	-	-	-	-	-	-
Water Management		35 493	2 170	6.1%	2 170	6.1%	4 281	13.4%	(49.3%)
Waste Water Management		41 269	8 739	21.2%	8 739	21.2%	-	-	(100.0%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter			
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Cash Flow from Operating Activities										
Receipts		-	172 990	-	172 990	-		146 757	46.7%	17.9%
Property rates		-	5 493	-	5 493	-		5 897	-	(6.8%)
Service charges		-	24 057	-	24 057	-		18 902	-	27.3%

Other revenue	-	63 324	-	63 324	-	44 344	42.1%	42.8%
Transfers and Subsidies - Operational	-	79 155	-	79 155	-	76 424	41.8%	3.6%
Transfers and Subsidies - Capital	-	-	-	-	-	1 189	-	(100.0%)
Interest	-	961	-	961	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(11 722)	(16 295)	139.0%	(16 295)	139.0%	(30 146)	75.2%	(45.9%)
Suppliers and employees	(11 722)	(16 295)	139.0%	(16 295)	139.0%	(30 146)	75.2%	(45.9%)
Finance charges	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(11 722)	156 695	(1 336.8%)	156 695	(1 336.8%)	116 611	42.5%	34.4%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(101 472)	(12 756)	12.6%	(12 756)	12.6%	(8 255)	12.5%	54.5%
Capital assets	(101 472)	(12 756)	12.6%	(12 756)	12.6%	(8 255)	12.5%	54.5%
Net Cash from(used) Investing Activities	(101 472)	(12 756)	12.6%	(12 756)	12.6%	(8 255)	12.5%	54.5%
Cash Flow from Financing Activities								
Receipts	(114 671)	68	(.1%)	68	(.1%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(114 671)	68	(.1%)	68	(.1%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(114 671)	68	(.1%)	68	(.1%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(227 865)	144 007	(63.2%)	144 007	(63.2%)	108 356	52.0%	32.9%
Cash/cash equivalents at the year begin:	-	22 570	-	-	-	15 874	-	42.2%
Cash/cash equivalents at the year end:	(227 865)	162 715	(71.4%)	162 715	(71.4%)	111 597	53.5%	45.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 001	8%	5 884	8%	5 941	8%	692 433	97.5%	710 259	28.2%	288 581	40.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 389	6.3%	3 524	3.5%	2 713	2.7%	88 558	87.5%	101 184	4.0%	39 616	39.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 603	2.3%	4 666	1.9%	4 405	1.8%	233 035	94.1%	247 709	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 364	.9%	3 671	1.0%	3 570	1.0%	347 003	97.0%	357 609	14.2%	145 010	40.5%	-	-
Receivables from Exchange Transactions - Waste Management	1 661	.9%	1 817	1.0%	1 776	1.0%	177 515	97.1%	182 769	7.2%	74 316	40.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 118	1.4%	11 775	1.3%	12 635	1.4%	872 986	95.9%	910 513	36.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	398	3.3%	1 017	8.5%	402	3.4%	10 158	84.8%	11 975	.5%	3 755	31.4%	-	-
Total By Income Source	36 535	1.4%	32 353	1.3%	31 442	1.2%	2 421 689	96.0%	2 522 018	100.0%	551 278	21.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 664	7.9%	1 375	6.6%	1 028	4.9%	16 877	80.6%	20 944	8%	3 919	18.7%	-	-
Commercial	5 546	4.4%	3 504	2.8%	2 447	1.9%	115 065	90.9%	126 561	5.0%	36 706	29.0%	-	-
Households	29 324	1.2%	27 474	1.2%	27 968	1.2%	2 289 747	96.4%	2 374 513	94.2%	510 653	21.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	36 535	1.4%	32 353	1.3%	31 442	1.2%	2 421 689	96.0%	2 522 018	100.0%	551 278	21.9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 015	8.9%	-	-	-	-	154 054	91.1%	169 069	20.1%
Bulk Water	114 161	47.8%	-	-	12 305	5.2%	112 331	47.0%	238 797	28.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	166	.5%	578	1.9%	3	-	30 254	97.6%	31 001	3.7%
Auditor-General	-	-	-	-	-	-	7 071	100.0%	7 071	.8%
Other	203 574	51.4%	3 667	.9%	18 617	4.7%	170 531	43.0%	396 389	47.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	332 917	39.5%	4 245	.5%	30 925	3.7%	474 241	56.3%	842 328	100.0%

Contact Details

Municipal Manager	Mrs Nokuthula Mbonani	018 596 1074
Chief Financial Officer	Mr Ariel Madisha	018 596 3025

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	646 995	237 802	36.8%	237 802	36.8%	230 564	37.0%	3.1%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	40 300	7 845	19.5%	7 845	19.5%	9 662	25.0%	(18.8%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 710	6 735	22.7%	6 735	22.7%	6 909	23.6%	(2.5%)
Sale of Goods and Rendering of Services	515	97	18.9%	97	18.9%	289	38.9%	(66.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 499	3 374	20.5%	3 374	20.5%	3 682	23.3%	(8.4%)
Interest earned from Current and Non Current Assets	33 008	5 185	15.7%	5 185	15.7%	4 311	15.7%	20.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	191	21	11.2%	21	11.2%	38	20.7%	(43.3%)
Licence and permits	1 200	129	10.8%	129	10.8%	265	23.1%	(51.2%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	120	5	4.1%	5	4.1%	6	3.6%	(14.3%)
Non-Exchange Revenue								
Property rates	23 091	4 617	20.0%	4 617	20.0%	4 256	19.2%	8.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	497 914	204 499	41.1%	204 499	41.1%	200 192	41.5%	2.2%
Interest	3 447	1 918	55.6%	1 918	55.6%	953	28.9%	101.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	3 376	-	3 376	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	706 266	132 125	18.7%	132 125	18.7%	118 365	16.4%	11.6%
Employee related costs	188 080	33 679	17.9%	33 679	17.9%	36 141	19.9%	(6.8%)
Remuneration of councillors	24 618	6 720	27.3%	6 720	27.3%	7 457	29.3%	(9.9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	60 273	13 365	22.2%	13 365	22.2%	1 222	2.1%	993.5%
Debt impairment	75 841	-	-	-	-	-	-	-
Depreciation and amortisation	68 351	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	205 177	58 994	28.8%	58 994	28.8%	51 101	26.9%	15.4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	5	-	5	-	-	-	(100.0%)
Operational costs	83 926	19 361	23.1%	19 361	23.1%	22 443	27.2%	(13.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(59 271)	105 677	-	105 677	-	112 199	-	-
Transfers and subsidies - capital (monetary allocations)	175 391	63 426	36.2%	63 426	36.2%	44 744	22.2%	41.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	116 120	169 103		169 103		156 943		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	116 120	169 103		169 103		156 943		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	116 120	169 103		169 103		156 943		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	116 120	169 103		169 103		156 943		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		196 472	56 566	28.8%	56 566	28.8%	54 550	22.4%	3.7%
National Government		175 391	56 213	32.1%	56 213	32.1%	38 697	19.2%	45.3%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		175 391	56 213	32.1%	56 213	32.1%	38 697	19.2%	45.3%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		21 081	353	1.7%	353	1.7%	15 854	38.1%	(97.8%)
Capital Expenditure Functional		196 472	56 566	28.8%	56 566	28.8%	54 550	22.4%	3.7%
Municipal governance and administration		4 200	267	6.4%	267	6.4%	991	25.1%	(73.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		4 200	267	6.4%	267	6.4%	991	25.1%	(73.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		13 450	572	4.3%	572	4.3%	-	-	(100.0%)
Community and Social Services		11 250	572	5.1%	572	5.1%	-	-	(100.0%)
Sport And Recreation		2 200	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		52 642	13 418	25.5%	13 418	25.5%	17 648	19.7%	(24.0%)
Planning and Development		13 611	86	.6%	86	.6%	2 575	41.4%	(96.7%)
Road Transport		39 031	13 333	34.2%	13 333	34.2%	15 073	18.1%	(11.5%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		126 180	42 308	33.5%	42 308	33.5%	35 911	25.2%	17.8%
Energy sources		5 500	422	7.7%	422	7.7%	3 899	17.4%	(89.2%)
Water Management		89 098	28 547	32.0%	28 547	32.0%	6 309	8.3%	352.5%
Waste Water Management		31 582	13 339	42.2%	13 339	42.2%	25 702	58.4%	(48.1%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		718 226	258 839	36.0%	258 839	36.0%	392 531	52.4%	(34.1%)
Property rates		12 023	4 965	41.3%	4 965	41.3%	1 457	17.6%	240.7%
Service charges		7 712	173	2.2%	173	2.2%	182	2.0%	(5.3%)

Other revenue	3 026	(32 752)	(1 082.4%)	(32 752)	(1 082.4%)	142 309	3 577.5%	(123.0%)
Transfers and Subsidies - Operational	497 914	204 682	41.1%	204 682	41.1%	200 065	41.5%	2.3%
Transfers and Subsidies - Capital	175 391	81 249	46.3%	81 249	46.3%	48 505	24.0%	67.5%
Interest	22 161	522	2.4%	522	2.4%	12	-	4 351.3%
Dividends	-	-	-	-	-	-	-	-
Payments	(562 074)	(239 001)	42.5%	(239 001)	42.5%	(169 651)	31.6%	40.9%
Suppliers and employees	(562 074)	(239 001)	42.5%	(239 001)	42.5%	(169 651)	31.6%	40.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	156 152	19 838	12.7%	19 838	12.7%	222 880	104.9%	(91.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(196 472)	(80 286)	40.9%	(80 286)	40.9%	(57 411)	23.6%	39.8%
Capital assets	(196 472)	(80 286)	40.9%	(80 286)	40.9%	(57 411)	23.6%	39.8%
Net Cash from/(used) Investing Activities	(196 472)	(80 286)	40.9%	(80 286)	40.9%	(57 411)	23.6%	39.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 319)	(60 448)	149.9%	(60 448)	149.9%	165 469	(532.9%)	(136.5%)
Cash/cash equivalents at the year begin:	210 031	253 093	120.5%	253 093	120.5%	280 199	103.3%	(9.7%)
Cash/cash equivalents at the year end:	169 712	192 645	113.5%	192 645	113.5%	451 297	187.8%	(57.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 429	1.3%	3 861	1.2%	4 433	1.3%	319 105	96.2%	331 829	42.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(588)	(.4%)	1 112	.7%	1 271	.8%	150 958	98.8%	152 752	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(17 308)	(8.1%)	2 458	1.2%	2 750	1.3%	225 603	105.7%	213 504	27.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 775	1.3%	1 769	1.3%	1 741	1.3%	127 322	96.0%	132 608	16.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(43 303)	106.2%	-	-	-	-	2 516	(6.2%)	(40 788)	(5.2%)	-	-	-	-
Total By Income Source	(54 995)	(7.0%)	9 201	1.2%	10 195	1.3%	825 504	104.5%	789 905	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(39 215)	(63.3%)	839	1.4%	838	1.4%	99 516	160.6%	61 979	7.8%	-	-	-	-
Commercial	212	.8%	264	1.0%	352	1.4%	25 178	96.8%	26 005	3.3%	-	-	-	-
Households	(15 357)	(2.2%)	8 052	1.2%	8 958	1.3%	693 446	99.8%	695 099	88.0%	-	-	-	-
Other	(636)	(9.3%)	46	.7%	47	.7%	7 364	108.0%	6 821	.9%	-	-	-	-
Total By Customer Group	(54 995)	(7.0%)	9 201	1.2%	10 195	1.3%	825 504	104.5%	789 905	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	114	100.0%	114	6.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	652	37.5%	-	-	-	-	1 088	62.5%	1 740	93.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	652	35.2%	-	-	-	-	1 202	64.8%	1 854	100.0%

Contact Details

Municipal Manager	Mr Sipho Ngwenya	014 555 1332
Chief Financial Officer	Ms Botumelo Sathekge	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 136 908	395 465	34.8%	395 465	34.8%	373 765	35.2%	5.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	198 188	65 772	33.2%	65 772	33.2%	46 077	23.4%	42.7%
Service charges - Waste Water Management	5 180	541	10.4%	541	10.4%	1 092	21.4%	(50.4%)
Service charges - Waste Management	14 109	3 515	24.9%	3 515	24.9%	3 328	29.7%	5.6%
Sale of Goods and Rendering of Services	1 418	191	13.4%	191	13.4%	228	41.7%	(16.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 358	9 801	16.2%	9 801	16.2%	14 065	34.1%	(30.3%)
Interest earned from Current and Non Current Assets	13 097	2 623	20.0%	2 623	20.0%	5 335	42.7%	(50.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	101	8	8.4%	8	8.4%	2	2.1%	242.7%
Licence and permits	3 328	128	3.8%	128	3.8%	280	18.7%	(54.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 014	481	23.9%	481	23.9%	216	11.2%	122.6%
Non-Exchange Revenue								
Property rates	174 056	43 294	24.9%	43 294	24.9%	41 734	28.8%	3.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 899	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	627 463	258 441	41.2%	258 441	41.2%	252 385	41.3%	2.4%
Interest	35 698	10 670	29.9%	10 670	29.9%	9 023	28.6%	18.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 453 744	194 494	13.4%	194 494	13.4%	272 333	20.2%	(28.6%)
Employee related costs	373 102	87 002	23.3%	87 002	23.3%	79 425	20.1%	9.5%
Remuneration of councillors	32 329	6 438	19.9%	6 438	19.9%	6 008	18.9%	7.2%
Bulk purchases - electricity	46 620	8 713	18.7%	8 713	18.7%	12 568	29.9%	(30.7%)
Inventory consumed	189 153	(2 441)	(1.3%)	(2 441)	(1.3%)	2 217	1.1%	(210.1%)
Debt impairment	309 909	-	-	-	-	-	-	-
Depreciation and amortisation	186 561	31 506	16.9%	31 506	16.9%	43 393	26.7%	(27.4%)
Interest	2 597	233	9.0%	233	9.0%	-	-	(100.0%)
Contracted services	204 518	42 337	20.7%	42 337	20.7%	37 709	18.3%	12.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 106	-	1 106	-	69 653	-	(98.4%)
Operational costs	108 955	19 599	18.0%	19 599	18.0%	21 359	18.9%	(8.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(316 836)	200 971	-	200 971	-	101 432	-	-
Transfers and subsidies - capital (monetary allocations)	225 068	19 005	8.4%	19 005	8.4%	42 925	17.3%	(55.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(91 768)	219 975		219 975		144 357		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(91 768)	219 975		219 975		144 357		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(91 768)	219 975		219 975		144 357		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(91 768)	219 975		219 975		144 357		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		225 068	16 486	7.3%	16 486	7.3%	37 448	14.8%	(56.0%)
National Government		225 068	16 486	7.3%	16 486	7.3%	37 326	15.1%	(55.8%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		225 068	16 486	7.3%	16 486	7.3%	37 326	15.1%	(55.8%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	122	2.4%	(100.0%)
Capital Expenditure Functional		225 068	16 486	7.3%	16 486	7.3%	37 448	14.8%	(56.0%)
Municipal governance and administration		-	-	-	-	-	122	2.4%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	122	2.4%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		16 000	-	-	-	-	-	-	-
Community and Social Services		16 000	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		85 000	6 578	7.7%	6 578	7.7%	10 156	19.8%	(35.2%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		85 000	6 578	7.7%	6 578	7.7%	10 156	19.8%	(35.2%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		124 068	9 908	8.0%	9 908	8.0%	27 170	14.5%	(63.5%)
Energy sources		7 000	328	4.7%	328	4.7%	-	-	(100.0%)
Water Management		88 068	4 726	5.4%	4 726	5.4%	24 418	14.5%	(80.6%)
Waste Water Management		27 000	4 854	18.0%	4 854	18.0%	2 752	22.9%	76.4%
Waste Management		2 000	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 122 302	41 630	3.7%	41 630	3.7%	157 245	14.8%	(73.5%)
Property rates		90 509	23 078	25.5%	23 078	25.5%	11 292	15.0%	104.4%
Service charges		82 666	(49 012)	(59.3%)	(49 012)	(59.3%)	4 056	4.6%	(1 308.3%)

Other revenue	76 918	(256 203)	(333.1%)	(256 203)	(333.1%)	(207 099)	(4 305.5%)	23.7%
Transfers and Subsidies - Operational	627 463	258 895	41.3%	258 895	41.3%	253 369	41.4%	2.2%
Transfers and Subsidies - Capital	225 068	60 434	26.9%	60 434	26.9%	88 520	35.8%	(31.7%)
Interest	19 678	4 438	22.6%	4 438	22.6%	7 108	20.7%	(37.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(957 274)	89 233	(9.3%)	89 233	(9.3%)	158 171	(16.0%)	(43.6%)
Suppliers and employees	(957 274)	89 233	(9.3%)	89 233	(9.3%)	158 171	(16.0%)	(43.6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	165 028	130 863	79.3%	130 863	79.3%	315 416	433.0%	(58.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(258 828)	(16 486)	6.4%	(16 486)	6.4%	(37 448)	14.8%	(56.0%)
Capital assets	(258 828)	(16 486)	6.4%	(16 486)	6.4%	(37 448)	14.8%	(56.0%)
Net Cash from/(used) Investing Activities	(258 828)	(16 486)	6.4%	(16 486)	6.4%	(37 448)	14.8%	(56.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(9 987)	-	-	-	-	(33)	2%	(100.0%)
Repayment of borrowing	(9 987)	-	-	-	-	(33)	2%	(100.0%)
Net Cash from/(used) Financing Activities	(9 987)	-	-	-	-	(33)	2%	(100.0%)
Net Increase/(Decrease) in cash held	(103 787)	114 377	(110.2%)	114 377	(110.2%)	277 935	(143.2%)	(58.8%)
Cash/cash equivalents at the year begin:	468 275	55 585	11.9%	55 585	11.9%	38 855	229.4%	43.1%
Cash/cash equivalents at the year end:	364 487	114 377	31.4%	114 377	31.4%	321 522	(181.5%)	(64.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	68 689	7.7%	17 248	1.9%	18 284	2.1%	782 903	88.3%	887 125	49.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 755	5.4%	13 733	2.7%	10 541	2.0%	465 772	90.0%	517 801	28.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	842	6.0%	401	2.9%	379	2.7%	12 312	88.4%	13 935	8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 647	5.0%	1 319	2.5%	1 357	2.5%	47 966	90.0%	53 289	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 643	4.5%	6 753	2.2%	8 756	2.9%	273 481	90.4%	302 633	16.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	3	100.0%	3	-	-	-	-	-
Other	315	1.0%	364	1.1%	207	6%	31 272	97.2%	32 158	1.8%	-	-	-	-
Total By Income Source	113 891	6.3%	39 818	2.2%	39 524	2.2%	1 613 709	89.3%	1 806 942	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 435	6.4%	10 698	3.2%	8 577	2.6%	293 356	87.8%	334 066	18.5%	-	-	-	-
Commercial	55 460	11.8%	11 992	2.5%	11 367	2.4%	392 704	83.3%	471 523	26.1%	-	-	-	-
Households	36 788	3.7%	16 937	1.7%	19 424	2.0%	921 087	92.6%	994 236	55.0%	-	-	-	-
Other	209	2.9%	191	2.7%	156	2.2%	6 562	92.2%	7 118	4%	-	-	-	-
Total By Customer Group	113 891	6.3%	39 818	2.2%	39 524	2.2%	1 613 709	89.3%	1 806 942	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39	100.0%	-	-	-	-	-	-	39	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	39	100.0%	-	-	-	-	-	-	39	100.0%

Contact Details

Municipal Manager	Mr Mokopane V Letsoalo	014 555 1307
Chief Financial Officer	Mr Mzwandile Mkhize	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	618 785	89 305	14.4%	89 305	14.4%	134 679	19.4%	(33.7%)
Exchange Revenue								
Service charges - Electricity	277 771	39 277	14.1%	39 277	14.1%	42 322	24.7%	(7.2%)
Service charges - Water	38 520	8 927	22.9%	8 927	22.9%	8 703	28.9%	2.6%
Service charges - Waste Water Management	25 097	7 168	28.6%	7 168	28.6%	7 136	63.2%	.4%
Service charges - Waste Management	22 068	6 486	29.4%	6 486	29.4%	6 531	61.5%	(.7%)
Sale of Goods and Rendering of Services	3 239	504	15.5%	504	15.5%	577	23.1%	(12.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 024	3 593	12.4%	3 593	12.4%	6 991	20.7%	(48.6%)
Interest earned from Current and Non Current Assets	2 634	93	3.5%	93	3.5%	84	6.3%	11.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 393	588	24.6%	588	24.6%	572	27.3%	2.8%
Licence and permits	9 449	1 556	16.5%	1 556	16.5%	445	2 026.6%	249.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 398	953	68.2%	953	68.2%	6 976	502.3%	(86.3%)
Non-Exchange Revenue								
Property rates	97 706	15 125	15.5%	15 125	15.5%	20 836	26.9%	(27.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 000	2 064	13.8%	2 064	13.8%	347	3.7%	494.6%
Licences or permits	150	-	-	-	-	-	-	-
Transfer and subsidies - Operational	84 454	1 519	1.8%	1 519	1.8%	30 311	34.9%	(95.0%)
Interest	9 483	1 452	15.3%	1 452	15.3%	2 849	31.3%	(48.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	864 469	168 323	19.5%	168 323	19.5%	149 475	18.8%	12.6%
Employee related costs	325 634	69 525	21.4%	69 525	21.4%	64 174	20.6%	8.3%
Remuneration of councillors	9 267	2 147	23.2%	2 147	23.2%	2 024	22.8%	6.1%
Bulk purchases - electricity	219 597	45 663	20.8%	45 663	20.8%	52 286	31.1%	(12.7%)
Inventory consumed	4 177	-	-	-	-	329	5.6%	(100.0%)
Debt impairment	144 034	-	-	-	-	-	-	-
Depreciation and amortisation	34 650	16 257	46.9%	16 257	46.9%	(0)	-	(162 567 600.0%)
Interest	38 602	11 874	30.8%	11 874	30.8%	8 278	18.4%	43.4%
Contracted services	40 314	14 668	36.4%	14 668	36.4%	14 521	26.8%	1.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	48 195	8 188	17.0%	8 188	17.0%	7 862	17.5%	4.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(245 685)	(79 018)	-	(79 018)	-	(14 796)	-	-
Transfers and subsidies - capital (monetary allocations)	63 850	35 139	55.0%	35 139	55.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(181 835)	(43 879)		(43 879)		(14 796)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(181 835)	(43 879)		(43 879)		(14 796)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(181 835)	(43 879)		(43 879)		(14 796)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(181 835)	(43 879)		(43 879)		(14 796)		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	83 914	45 179	53.8%	45 179	53.8%	29 912	46.6%	51.0%
National Government	63 850	42 252	66.2%	42 252	66.2%	29 670	55.4%	42.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 850	42 252	66.2%	42 252	66.2%	29 670	55.4%	42.4%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	20 064	2 927	14.6%	2 927	14.6%	242	2.3%	1 111.9%
Capital Expenditure Functional	83 914	45 179	53.8%	45 179	53.8%	29 912	46.6%	51.0%
Municipal governance and administration	10 161	238	2.3%	238	2.3%	-	-	(100.0%)
Executive and Council	279	-	-	-	-	-	-	-
Finance and administration	9 902	238	2.4%	238	2.4%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	5 140	4 139	80.5%	4 139	80.5%	-	-	(100.0%)
Community and Social Services	100	29	29.3%	29	29.3%	-	-	(100.0%)
Sport And Recreation	5 000	4 108	82.2%	4 108	82.2%	-	-	(100.0%)
Public Safety	40	2	5.0%	2	5.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 441	22 908	83.5%	22 908	83.5%	12 955	42.3%	76.8%
Planning and Development	347	16 220	4 667.9%	16 220	4 667.9%	12 955	47.9%	25.2%
Road Transport	27 094	6 688	24.7%	6 688	24.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	41 152	17 894	43.5%	17 894	43.5%	16 957	59.3%	5.5%
Energy sources	39 952	17 869	44.7%	17 869	44.7%	16 957	59.5%	5.4%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 200	25	2.1%	25	2.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		848 284	2 659	.3%	2 659	.3%	2 480	.3%	
Property rates		88 064	2 659	3.0%	2 659	3.0%	2 480	4.0%	
Service charges		318 809							

Other revenue	283 472	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	84 454	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	70 850	-	-	-	-	-	-	-
Interest	2 634	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(756 753)	(56 792)	7.5%	(56 792)	7.5%	(25 154)	3.8%	125.8%
Suppliers and employees	(718 526)	(56 792)	7.9%	(56 792)	7.9%	(25 154)	4.1%	125.8%
Finance charges	(38 227)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	91 531	(54 133)	(59.1%)	(54 133)	(59.1%)	(22 674)	(36.1%)	138.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(83 914)	(15 170)	18.1%	(15 170)	18.1%	(18 832)	29.4%	(19.4%)
Capital assets	(83 914)	(15 170)	18.1%	(15 170)	18.1%	(18 832)	29.4%	(19.4%)
Net Cash from(used) Investing Activities	(83 914)	(15 170)	18.1%	(15 170)	18.1%	(18 832)	29.4%	(19.4%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 617	(69 303)	(909.9%)	(69 303)	(909.9%)	(41 505)	3 000.7%	67.0%
Cash/cash equivalents at the year begin:	4 989	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	12 605	(201 783)	(1 600.8%)	(201 783)	(1 600.8%)	(27 179)	(8.4%)	642.4%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Segapo Thompson Modisengane	053 928 2202
Chief Financial Officer	Mr Maruping Kagisho	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Operating Revenue and Expenditure									
Operating Revenue		1 313 514	520 482	39.6%	520 482	39.6%	471 743	41.4%	10.3%
Exchange Revenue									
Service charges - Electricity		-	-	-	-	-	-	-	-
Service charges - Water		95 000	18 371	19.3%	18 371	19.3%	-	-	(100.0%)
Service charges - Waste Water Management		87	29	33.5%	29	33.5%	34	22.5%	(13.3%)
Service charges - Waste Management		-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		351	102	29.1%	102	29.1%	114	21.3%	(10.0%)
Agency services		-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		13 600	8 036	59.1%	8 036	59.1%	5 380	67.0%	49.4%
Dividends		-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	44	-	44	-	116	5 783.2%	(62.1%)
Licence and permits		425	73	17.3%	73	17.3%	44	36.9%	66.0%
Special rating levies		-	-	-	-	-	-	-	-
Operational Revenue		-	59	-	59	-	410	-	(85.6%)
Non-Exchange Revenue									
Property rates		-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		1 204 050	493 768	41.0%	493 768	41.0%	465 646	41.2%	6.0%
Interest		-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-
Operating Expenditure		1 284 023	179 205	14.0%	179 205	14.0%	145 506	13.4%	23.2%
Employee related costs		490 837	108 826	22.2%	108 826	22.2%	105 903	25.8%	2.8%
Remuneration of councillors		15 836	3 818	24.1%	3 818	24.1%	3 677	23.9%	3.8%
Bulk purchases - electricity		-	-	-	-	-	-	-	-
Inventory consumed		52 000	(103)	(2%)	(103)	(2%)	23	-	(546.1%)
Debt impairment		-	-	-	-	-	-	-	-
Depreciation and amortisation		216 795	-	-	-	-	-	-	-
Interest		-	18	-	18	-	43	-	(58.4%)
Contracted services		377 995	50 402	13.3%	50 402	13.3%	20 589	8.6%	144.8%
Transfers and subsidies		25 000	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-
Operational costs		105 560	16 545	15.7%	16 545	15.7%	15 168	12.7%	9.1%
Losses on disposal of Assets		-	-	-	-	-	-	-	-
Other Losses		-	(301)	-	(301)	-	102	-	(394.7%)
Surplus/(Deficit)		29 490	341 277	-	341 277	-	326 237	-	-
Transfers and subsidies - capital (monetary allocations)		343 577	42 759	12.4%	42 759	12.4%	63 934	19.1%	(33.1%)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		373 067	384 036		384 036		390 172		
Income Tax		-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		373 067	384 036		384 036		390 172		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		373 067	384 036		384 036		390 172		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		373 067	384 036		384 036		390 172		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		316 663	38 157	12.0%	38 157	12.0%	35 345	8.8%	8.0%
National Government		300 985	37 659	12.5%	37 659	12.5%	27 473	8.3%	37.1%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		300 985	37 659	12.5%	37 659	12.5%	27 473	8.3%	37.1%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		15 678	498	3.2%	498	3.2%	7 872	11.1%	(93.7%)
Capital Expenditure Functional		316 663	38 157	12.0%	38 157	12.0%	35 345	8.8%	8.0%
Municipal governance and administration		3 000	594	19.8%	594	19.8%	-	-	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		3 000	594	19.8%	594	19.8%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		5 000	382	7.6%	382	7.6%	3 803	7.5%	(90.0%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		5 000	382	7.6%	382	7.6%	3 803	7.7%	(90.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		33 567	-	-	-	-	-	-	-
Planning and Development		33 567	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		275 097	37 182	13.5%	37 182	13.5%	31 542	9.1%	17.9%
Energy sources		-	-	-	-	-	-	-	-
Water Management		199 254	26 395	13.2%	26 395	13.2%	12 608	4.4%	109.4%
Waste Water Management		75 843	10 786	14.2%	10 786	14.2%	18 935	31.0%	(43.0%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 649 600	(481 432)	(29.2%)	(481 432)	(29.2%)	451 832	30.8%	(206.6%)
Property rates		-	-	-	-	-	-	-	-
Service charges		87 480	-	-	-	-	-	-	-

Other revenue	892	(279)	(31.2%)	(279)	(31.2%)	(683)	(73.9%)	(59.2%)
Transfers and Subsidies - Operational	1 204 050	(382 908)	(31.8%)	(382 908)	(31.8%)	548 105	48.4%	(169.9%)
Transfers and Subsidies - Capital	343 577	(90 210)	(26.3%)	(90 210)	(26.3%)	(90 210)	(27.2%)	-
Interest	13 600	(8 036)	(59.1%)	(8 036)	(59.1%)	(5 380)	-	49.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 115 323)	1 398	(.1%)	1 398	(.1%)	(236)	-	(691.3%)
Suppliers and employees	(1 090 323)	1 398	(.1%)	1 398	(.1%)	(236)	-	(691.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(25 000)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	534 277	(480 034)	(89.8%)	(480 034)	(89.8%)	451 596	78.5%	(206.3%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(482 070)	-	-	-	-	-	-	-
Capital assets	(482 070)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(482 070)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	52 207	(480 034)	(919.5%)	(480 034)	(919.5%)	451 596	406.5%	(206.3%)
Cash/cash equivalents at the year begin:	134 966	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	187 173	(480 034)	(256.5%)	(480 034)	(256.5%)	451 596	263.9%	(206.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(488)	(19.8%)	-	-	2 991	121.1%	(34)	(1.4%)	2 469	98.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	31	100.0%	31	1.2%	-	-	-	-
Total By Income Source	(488)	(19.5%)	-	-	2 991	119.6%	(3)	(.1%)	2 500	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(488)	(19.5%)	-	-	2 991	119.6%	(3)	(.1%)	2 500	100.0%	-	-	-	-
Total By Customer Group	(488)	(19.5%)	-	-	2 991	119.6%	(3)	(.1%)	2 500	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 124	103.9%	(5)	-	-	-	(757)	(3.9%)	19 361	4.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 491	.9%	1 125	.3%	217	.1%	389 353	98.8%	394 186	95.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	23 615	5.7%	1 119	.3%	217	.1%	388 596	94.0%	413 547	100.0%

Contact Details

Municipal Manager	Mr Othabile Allan Losaba	018 381 9404
Chief Financial Officer	Ms G Moroane	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	503 426	170 436	33.9%	170 436	33.9%	40 204	7.7%	323.9%
Exchange Revenue								
Service charges - Electricity	110 762	25 679	23.2%	25 679	23.2%	10 790	8.4%	138.0%
Service charges - Water	21 059	4 480	21.3%	4 480	21.3%	2 530	17.8%	77.0%
Service charges - Waste Water Management	3 663	940	25.7%	940	25.7%	606	11.3%	55.0%
Service charges - Waste Management	9 775	2 868	29.3%	2 868	29.3%	1 972	15.7%	45.4%
Sale of Goods and Rendering of Services	963	2 751	285.6%	2 751	285.6%	35	8.1%	7 764.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	32	.3%	(100.0%)
Interest earned from Current and Non Current Assets	4 184	988	23.6%	988	23.6%	238	72.3%	314.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 371	5	.4%	5	.4%	2	-	160.0%
Licence and permits	-	13	-	13	-	62	-	(78.7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	10 500	71	.7%	71	.7%	61	.7%	16.3%
Non-Exchange Revenue								
Property rates	72 808	28 705	39.4%	28 705	39.4%	23 717	34.2%	21.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 871	250	4.3%	250	4.3%	20	.4%	1 170.5%
Licences or permits	6 360	423	6.6%	423	6.6%	138	.9%	205.2%
Transfer and subsidies - Operational	250 608	103 263	41.2%	103 263	41.2%	-	-	(100.0%)
Interest	5 500	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	497 637	105 977	21.3%	105 977	21.3%	66 599	12.5%	59.1%
Employee related costs	176 663	47 622	27.0%	47 622	27.0%	26 289	15.6%	81.1%
Remuneration of councillors	15 308	3 581	23.4%	3 581	23.4%	2 225	14.7%	60.9%
Bulk purchases - electricity	100 000	38 547	38.5%	38 547	38.5%	22 902	22.5%	68.3%
Inventory consumed	5 900	2 270	38.5%	2 270	38.5%	283	1.2%	700.9%
Debt impairment	41 000	-	-	-	-	-	-	-
Depreciation and amortisation	30 392	-	-	-	-	5 421	10.2%	(100.0%)
Interest	3 049	115	3.8%	115	3.8%	(11)	(.2%)	(1 113.6%)
Contracted services	74 560	9 966	13.4%	9 966	13.4%	5 910	8.0%	68.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	50 765	3 875	7.6%	3 875	7.6%	3 579	5.7%	8.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 789	64 460	-	64 460	-	(26 395)	-	-
Transfers and subsidies - capital (monetary allocations)	43 188	8 154	18.9%	8 154	18.9%	11 976	26.4%	(31.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 977	72 614		72 614		(14 419)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 977	72 614		72 614		(14 419)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 977	72 614		72 614		(14 419)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 977	72 614		72 614		(14 419)		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		51 355	4 388	8.5%	4 388	8.5%	19	-	23 117.6%
National Government		37 755	4 388	11.6%	4 388	11.6%	-	-	(100.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		37 755	4 388	11.6%	4 388	11.6%	-	-	(100.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		13 600	-	-	-	-	19	.1%	(100.0%)
Capital Expenditure Functional		51 355	4 388	8.5%	4 388	8.5%	19	-	23 117.6%
Municipal governance and administration		3 100	-	-	-	-	19	.1%	(100.0%)
Executive and Council		60	-	-	-	-	-	-	-
Finance and administration		3 000	-	-	-	-	19	.1%	(100.0%)
Internal audit		40	-	-	-	-	-	-	-
Community and Public Safety		6 000	-	-	-	-	-	-	-
Community and Social Services		6 000	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		40 755	4 388	10.8%	4 388	10.8%	-	-	(100.0%)
Planning and Development		37 755	4 388	11.6%	4 388	11.6%	-	-	(100.0%)
Road Transport		3 000	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		1 500	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		1 500	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		528 696	367 637	69.5%	367 637	69.5%	155 903	30.0%	135.8%
Property rates		69 712	-	-	-	-	(949)	(1.4%)	(100.0%)
Service charges		135 941	-	-	-	-	(570)	(.4%)	(100.0%)

Other revenue	25 064	566	2.3%	566	2.3%	(319)	(1.2%)	(277.2%)
Transfers and Subsidies - Operational	250 608	367 072	146.5%	367 072	146.5%	158 011	62.6%	132.3%
Transfers and Subsidies - Capital	43 188	-	-	-	-	-	-	-
Interest	4 184	-	-	-	-	(270)	(81.8%)	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(463 309)	(119 362)	25.8%	(119 362)	25.8%	(24 840)	5.4%	380.5%
Suppliers and employees	(460 260)	(119 362)	25.9%	(119 362)	25.9%	(24 840)	5.4%	380.5%
Finance charges	(3 049)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 387	248 275	379.7%	248 275	379.7%	131 063	229.0%	89.4%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(65 033)	-	-	-	-	-	-	-
Capital assets	(65 033)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(65 033)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(359)	(119)	33.2%	(119)	33.2%	-	-	(100.0%)
Repayment of borrowing	(359)	(119)	33.2%	(119)	33.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(359)	(119)	33.2%	(119)	33.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(4)	248 156	(5 883 266.5%)	248 156	(5 883 266.5%)	131 063	(439.1%)	89.3%
Cash/cash equivalents at the year begin:	15 234	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	15 230	248 156	1 629.4%	248 156	1 629.4%	131 063	(439.1%)	89.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 644	22.7%	1	-	1 298	11.2%	7 696	66.1%	11 638	3.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 026	41.8%	(1)	-	1 039	6.2%	8 756	52.1%	16 819	5.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 018	12.9%	(19)	-	13 908	17.9%	53 651	69.2%	77 558	22.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	696	18.3%	0	-	287	7.5%	2 831	74.2%	3 814	1.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 143	18.1%	1	-	901	7.6%	8 770	74.2%	11 815	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	521	100.0%	521	2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(602)	(.3%)	(6 366)	(2.9%)	(196)	(.1%)	224 558	103.3%	217 394	64.0%	-	-	-	-
Total By Income Source	21 925	6.5%	(6 385)	(1.9%)	17 237	5.1%	306 782	90.3%	339 559	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 925	6.5%	(6 385)	(1.9%)	17 237	5.1%	306 782	90.3%	339 559	100.0%	-	-	-	-
Total By Customer Group	21 925	6.5%	(6 385)	(1.9%)	17 237	5.1%	306 782	90.3%	339 559	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 238	13.8%	1	-	10	-	89 124	86.2%	103 373	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14 238	13.8%	1	-	10	-	89 124	86.2%	103 373	100.0%

Contact Details

Municipal Manager	Mr L.I Molgatthe	018 642 1081
Chief Financial Officer	Mr B.K.S Noke	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	220 940	68 730	31.1%	68 730	31.1%	76 249	33.7%	(9.9%)
Exchange Revenue								
Service charges - Electricity	680	146	21.5%	146	21.5%	58	9.5%	153.0%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	365	100	27.4%	100	27.4%	33	10.2%	204.4%
Agency services	1 112	313	28.2%	313	28.2%	86	6.1%	265.9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 405	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 210	1 162	18.7%	1 162	18.7%	1 693	15.1%	(31.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 163	553	25.6%	553	25.6%	650	25.7%	(14.8%)
Licence and permits	202	80	39.7%	80	39.7%	235	47.2%	(65.8%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	140	(5 808)	(4 148.4%)	(5 808)	(4 148.4%)	27	.8%	(21 877.1%)
Non-Exchange Revenue								
Property rates	29 536	-	-	-	-	23	.1%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	176	43	24.6%	43	24.6%	16	5.3%	175.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	176 403	72 140	40.9%	72 140	40.9%	73 431	41.4%	(1.8%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	550	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	256 997	64 853	25.2%	64 853	25.2%	56 853	22.1%	14.1%
Employee related costs	112 832	26 726	23.7%	26 726	23.7%	21 932	21.2%	21.9%
Remuneration of councillors	13 955	3 286	23.5%	3 286	23.5%	2 877	22.2%	14.2%
Bulk purchases - electricity	4 840	1 947	40.2%	1 947	40.2%	1 716	37.7%	13.5%
Inventory consumed	2 120	136	6.4%	136	6.4%	802	36.9%	(83.1%)
Debt impairment	7 000	-	-	-	-	-	-	-
Depreciation and amortisation	33 041	7 847	23.7%	7 847	23.7%	7 705	21.4%	1.8%
Interest	60	22	37.3%	22	37.3%	13	22.0%	69.4%
Contracted services	36 470	12 725	34.9%	12 725	34.9%	8 722	18.1%	45.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	980	-	-	-	-	-	-	-
Operational costs	45 659	12 163	26.6%	12 163	26.6%	13 085	29.4%	(7.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	40	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 056)	3 877	-	3 877	-	19 397	-	-
Transfers and subsidies - capital (monetary allocations)	33 906	25 493	75.2%	25 493	75.2%	14 736	35.3%	73.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 150)	29 370		29 370		34 132		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(2 150)	29 370		29 370		34 132		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 150)	29 370		29 370		34 132		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 150)	29 370		29 370		34 132		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		38 596	22 334	57.9%	22 334	57.9%	15 856	31.2%	40.9%
National Government		33 906	22 294	65.8%	22 294	65.8%	9 955	23.8%	123.9%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		30	-	-	-	-	-	-	-
Transfers recognised - capital		33 936	22 294	65.7%	22 294	65.7%	9 955	23.6%	123.9%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		4 660	40	.9%	40	.9%	5 901	67.7%	(99.3%)
Capital Expenditure Functional		38 596	22 334	57.9%	22 334	57.9%	15 856	31.2%	40.9%
Municipal governance and administration		960	30	3.1%	30	3.1%	610	12.9%	(95.1%)
Executive and Council		170	-	-	-	-	610	34.9%	(100.0%)
Finance and administration		790	30	3.8%	30	3.8%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		60	10	16.7%	10	16.7%	-	-	(100.0%)
Community and Social Services		30	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		30	10	33.3%	10	33.3%	-	-	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		37 576	22 294	59.3%	22 294	59.3%	15 246	34.7%	46.2%
Planning and Development		37 576	22 294	59.3%	22 294	59.3%	15 246	34.7%	46.2%
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		256 519	172 440	67.2%	172 440	67.2%	19 704	7.9%	
Property rates		26 582	35	.1%	35	.1%	-	-	
Service charges		612	28	4.6%	28	4.6%	-	-	

Other revenue	10 866	1 485	13.7%	1 485	13.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	176 403	146 512	83.1%	146 512	83.1%	2	-	7 532 653.0%
Transfers and Subsidies - Capital	35 691	24 380	68.3%	24 380	68.3%	19 702	47.1%	23.7%
Interest	6 364	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(224 756)	(23 756)	10.6%	(23 756)	10.6%	(4 743)	5.7%	400.8%
Suppliers and employees	(224 696)	(23 756)	10.6%	(23 756)	10.6%	(4 743)	5.8%	400.8%
Finance charges	(60)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	31 763	148 684	468.1%	148 684	468.1%	14 960	8.9%	893.9%
Cash Flow from Investing Activities								
Receipts	1	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(39 596)	-	-	-	-	(21 272)	41.8%	(100.0%)
Capital assets	(39 596)	-	-	-	-	(21 272)	41.8%	(100.0%)
Net Cash from/(used) Investing Activities	(39 595)	-	-	-	-	(21 272)	41.8%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 833)	148 684	(1 898.3%)	148 684	(1 898.3%)	(6 312)	(5.4%)	(2 455.8%)
Cash/cash equivalents at the year begin:	54 830	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	46 998	148 684	316.4%	148 684	316.4%	45 270	38.6%	228.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	47	.8%	-	-	5 750	99.2%	5 797	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	106	2.6%	15	.4%	3 898	97.0%	4 018	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	(15)	(.1%)	-	-	18 758	100.1%	18 743	65.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	138	.5%	15	.1%	28 406	99.5%	28 559	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	47	.8%	-	-	5 750	99.2%	5 797	20.3%	-	-	-	-
Commercial	-	-	106	2.6%	15	.4%	3 898	97.0%	4 018	14.1%	-	-	-	-
Households	-	-	(15)	(.1%)	-	-	18 758	100.1%	18 743	65.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	138	.5%	15	.1%	28 406	99.5%	28 559	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Lloyd Leoko	018 330 7000
Chief Financial Officer	Mr Collen Tjale (Acting)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	6 957 367	1 819 485	26.2%	1 819 485	26.2%	1 855 894	23.0%	(2.0%)
Exchange Revenue								
Service charges - Electricity	2 513 530	657 663	26.2%	657 663	26.2%	693 422	17.5%	(5.2%)
Service charges - Water	617 929	171 303	27.7%	171 303	27.7%	168 248	25.7%	1.8%
Service charges - Waste Water Management	527 552	61 198	11.6%	61 198	11.6%	55 368	11.5%	10.5%
Service charges - Waste Management	199 542	51 033	25.6%	51 033	25.6%	47 845	25.1%	6.7%
Sale of Goods and Rendering of Services	34 228	3 122	9.1%	3 122	9.1%	10 111	31.9%	(69.1%)
Agency services	143 375	7 907	5.5%	7 907	5.5%	35 634	31.4%	(77.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	486 728	139 240	28.6%	139 240	28.6%	154 879	44.1%	(10.1%)
Interest earned from Current and Non Current Assets	93 352	-	-	-	-	5 077	12.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 537	3 973	31.7%	3 973	31.7%	1 954	13.4%	103.4%
Licence and permits	13 309	5	-	5	-	14	.1%	(62.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	20 526	617	3.0%	617	3.0%	1 055	5.5%	(41.5%)
Non-Exchange Revenue								
Property rates	600 129	150 691	25.1%	150 691	25.1%	140 176	23.7%	7.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 794	958	5.7%	958	5.7%	20 251	201.4%	(95.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 469 034	541 705	36.9%	541 705	36.9%	521 749	37.5%	3.8%
Interest	208 800	30 025	14.4%	30 025	14.4%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	44	-	44	-	109	1.5%	(59.9%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	6 732 718	802 358	11.9%	802 358	11.9%	1 158 646	15.4%	(30.8%)
Employee related costs	1 034 790	17	-	17	-	220 034	21.9%	(100.0%)
Remuneration of councillors	77 587	-	-	-	-	17 594	23.5%	(100.0%)
Bulk purchases - electricity	2 423 181	491 068	20.3%	491 068	20.3%	499 113	16.9%	(1.6%)
Inventory consumed	658 033	106 528	16.2%	106 528	16.2%	94 274	14.0%	13.0%
Debt impairment	752 019	-	-	-	-	-	-	-
Depreciation and amortisation	491 025	30 909	6.3%	30 909	6.3%	92 727	17.7%	(66.7%)
Interest	66 725	-	-	-	-	-	-	-
Contracted services	892 108	116 007	13.0%	116 007	13.0%	171 434	16.4%	(32.3%)
Transfers and subsidies	20 967	260	1.2%	260	1.2%	235	1.0%	10.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	316 282	57 569	18.2%	57 569	18.2%	63 234	19.2%	(9.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	224 649	1 017 127	-	1 017 127	-	697 247	-	-
Transfers and subsidies - capital (monetary allocations)	381 155	49 570	13.0%	49 570	13.0%	56 532	13.9%	(12.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	605 804	1 066 697	-	1 066 697	-	753 779	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	605 804	1 066 697	-	1 066 697	-	753 779	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	605 804	1 066 697	-	1 066 697	-	753 779	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	605 804	1 066 697	-	1 066 697	-	753 779	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		482 704	43 324	9.0%	43 324	9.0%	81 291	12.7%	(46.7%)
National Government		380 673	43 324	11.4%	43 324	11.4%	80 710	20.0%	(46.3%)
Provincial Government		482	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		381 155	43 324	11.4%	43 324	11.4%	80 710	20.0%	(46.3%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		101 550	-	-	-	-	581	.2%	(100.0%)
Capital Expenditure Functional		482 704	43 324	9.0%	43 324	9.0%	81 291	12.7%	(46.7%)
Municipal governance and administration		22 645	-	-	-	-	-	-	-
Executive and Council		3 643	-	-	-	-	-	-	-
Finance and administration		18 910	-	-	-	-	-	-	-
Internal audit		91	-	-	-	-	-	-	-
Community and Public Safety		20 804	-	-	-	-	1 503	3.7%	(100.0%)
Community and Social Services		7 987	-	-	-	-	69	.7%	(100.0%)
Sport And Recreation		503	-	-	-	-	1 434	62.9%	(100.0%)
Public Safety		11 815	-	-	-	-	-	-	-
Housing		500	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		323 713	35 195	10.9%	35 195	10.9%	28 666	8.6%	22.8%
Planning and Development		291 712	34 576	11.9%	34 576	11.9%	12 586	4.5%	174.7%
Road Transport		32 001	619	1.9%	619	1.9%	16 080	31.4%	(96.2%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		115 542	8 128	7.0%	8 128	7.0%	51 122	29.7%	(84.1%)
Energy sources		46 917	-	-	-	-	4 586	6.5%	(100.0%)
Water Management		48 800	8 128	16.7%	8 128	16.7%	22 426	25.3%	(63.8%)
Waste Water Management		19 275	-	-	-	-	24 110	226.0%	(100.0%)
Waste Management		550	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		5 825 116	-	-	-	-	1 135 819	16.8%	(100.0%)
Property rates		524 420	-	-	-	-	-	-	-
Service charges		3 116 223	-	-	-	-	-	-	-

Other revenue	232 482	-	-	-	-	1 135 819	592.2%	(100.0%)
Transfers and Subsidies - Operational	1 477 434	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	381 155	-	-	-	-	-	-	-
Interest	93 352	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(5 374 965)	(78 470)	1.5%	(78 470)	1.5%	(31)	-	252 645.4%
Suppliers and employees	(5 326 998)	(78 470)	1.5%	(78 470)	1.5%	(31)	-	252 645.4%
Finance charges	(27 000)	-	-	-	-	-	-	-
Transfers and grants	(20 967)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	450 151	(78 470)	(17.4%)	(78 470)	(17.4%)	1 135 788	174.9%	(106.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(558 409)	-	-	-	-	-	-	-
Capital assets	(558 409)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(558 409)	-	-	-	-	-	-	-
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)	(78 470)	72.5%	(78 470)	72.5%	1 135 788	(1 282.0%)	(106.9%)
Cash/cash equivalents at the year begin:	542 172	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	433 914	(78 470)	(18.1%)	(78 470)	(18.1%)	1 135 788	(1 282.0%)	(106.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	75 822	3.6%	51 400	2.5%	38 171	1.8%	1 916 041	92.1%	2 081 435	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	133 139	17.1%	72 142	9.3%	36 739	4.7%	535 960	68.9%	777 980	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 263	6.0%	27 167	3.2%	20 476	2.4%	740 107	88.3%	838 013	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 490	3.7%	17 061	2.7%	14 742	2.3%	585 021	91.4%	640 314	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 567	2.8%	14 570	2.1%	12 613	1.8%	648 661	93.3%	695 411	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	908	1.9%	783	1.7%	658	1.4%	45 035	95.0%	47 384	0.5%	-	-	-	-
Interest on Arrear Debtor Accounts	55 788	1.6%	54 792	1.6%	53 548	1.5%	3 295 851	95.3%	3 459 979	37.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 111	2.9%	28 825	3.9%	11 537	1.6%	670 105	91.6%	731 578	7.9%	-	-	-	-
Total By Income Source	380 086	4.1%	266 740	2.9%	188 483	2.0%	8 436 783	91.0%	9 272 093	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 906	12.9%	13 593	9.3%	7 751	5.3%	105 938	72.5%	146 188	1.6%	-	-	-	-
Commercial	111 729	18.4%	56 418	9.3%	24 189	4.0%	413 453	68.3%	605 790	6.5%	-	-	-	-
Households	189 296	2.6%	147 317	2.0%	123 183	1.7%	6 825 628	93.7%	7 285 424	78.6%	-	-	-	-
Other	60 154	4.9%	49 412	4.0%	33 361	2.7%	1 091 764	88.4%	1 234 691	13.3%	-	-	-	-
Total By Customer Group	380 086	4.1%	266 740	2.9%	188 483	2.0%	8 436 783	91.0%	9 272 093	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	(9)	(77.8%)	20	177.8%	11	-
Bulk Water	38 080	26.9%	-	-	-	-	103 291	73.1%	141 371	36.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100.0%	643	2%
Trade Creditors	66 512	29.7%	9 238	4.1%	(792)	(4%)	149 205	66.6%	224 163	57.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	0	-	(0)	-	(43)	(2%)	22 671	100.2%	22 627	5.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	104 592	26.9%	9 237	2.4%	(844)	(.2%)	275 830	70.9%	388 815	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	351 091	126 116	35.9%	126 116	35.9%	108 718	34.5%	16.0%
Exchange Revenue								
Service charges - Electricity	94 719	21 558	22.8%	21 558	22.8%	20 822	35.5%	3.5%
Service charges - Water	10 126	2 605	25.7%	2 605	25.7%	2 144	34.8%	21.5%
Service charges - Waste Water Management	15 607	6 189	39.7%	6 189	39.7%	5 111	36.1%	21.1%
Service charges - Waste Management	13 533	3 927	29.0%	3 927	29.0%	3 770	26.6%	4.2%
Sale of Goods and Rendering of Services	440	63	14.4%	63	14.4%	(88)	(32.8%)	(172.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 866	244	8.5%	244	8.5%	476	72.3%	(48.7%)
Dividends	29	-	-	-	-	4	14.4%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23	3	11.0%	3	11.0%	9	40.0%	(71.2%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 500	54	1.2%	54	1.2%	5	.1%	1 079.7%
Non-Exchange Revenue								
Property rates	39 830	23 523	59.1%	23 523	59.1%	8 539	17.7%	175.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	383	-	-	-	-	-	-	-
Licences or permits	3 148	676	21.5%	676	21.5%	810	25.4%	(16.6%)
Transfer and subsidies - Operational	165 888	67 273	40.6%	67 273	40.6%	67 117	40.8%	.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	345 449	63 368	18.3%	63 368	18.3%	73 438	21.4%	(13.7%)
Employee related costs	100 565	31 561	31.4%	31 561	31.4%	26 676	27.3%	18.3%
Remuneration of councillors	13 994	3 497	25.0%	3 497	25.0%	2 968	22.1%	17.8%
Bulk purchases - electricity	74 703	15 842	21.2%	15 842	21.2%	23 913	41.1%	(33.8%)
Inventory consumed	3 095	47	1.5%	47	1.5%	98	3.2%	(51.9%)
Debt impairment	46 083	-	-	-	-	-	-	-
Depreciation and amortisation	30 701	-	-	-	-	-	-	-
Interest	18 475	2 832	15.3%	2 832	15.3%	1 939	11.0%	46.1%
Contracted services	36 329	6 855	18.9%	6 855	18.9%	13 198	32.2%	(48.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 505	2 733	12.7%	2 733	12.7%	4 647	23.4%	(41.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 641	62 747	-	62 747	-	35 280	-	-
Transfers and subsidies - capital (monetary allocations)	35 544	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 185	62 747		62 747		35 280		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 185	62 747		62 747		35 280		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 185	62 747		62 747		35 280		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 185	62 747		62 747		35 280		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	35 353	548	1.5%	548	1.5%	6 504	14.8%	(91.6%)
National Government	35 353	548	1.5%	548	1.5%	6 504	14.8%	(91.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 353	548	1.5%	548	1.5%	6 504	14.8%	(91.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	35 353	548	1.5%	548	1.5%	6 504	14.8%	(91.6%)
Municipal governance and administration	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	35 353	548	1.5%	548	1.5%	6 504	14.8%	(91.6%)
Energy sources	35 353	548	1.5%	548	1.5%	6 504	14.8%	(91.6%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	367 597	(174 789)	(47.5%)	(174 789)	(47.5%)	(22 525)	(5.5%)	676.0%
Property rates	12 386	1 911	15.4%	1 911	15.4%	1 923	15.9%	(.6%)
Service charges	56 613	13 093	23.1%	13 093	23.1%	10 969	19.1%	19.4%

Other revenue	81 947	(271 358)	(331.1%)	(271 358)	(331.1%)	(122 661)	(93.3%)	121.2%
Transfers and Subsidies - Operational	165 888	70 636	42.6%	70 636	42.6%	69 994	42.6%	9%
Transfers and Subsidies - Capital	50 085	10 694	21.4%	10 694	21.4%	16 774	38.3%	(36.2%)
Interest	650	234	35.9%	234	35.9%	472	202.6%	(50.5%)
Dividends	29	-	-	-	-	4	14.4%	(100.0%)
Payments	(409 610)	98 972	(24.2%)	98 972	(24.2%)	9 518	(2.1%)	939.9%
Suppliers and employees	(409 610)	98 972	(24.2%)	98 972	(24.2%)	9 518	(2.1%)	939.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(42 813)	(75 817)	180.5%	(75 817)	180.5%	(13 007)	26.3%	482.9%
Cash Flow from Investing Activities								
Receipts	4 258	(956)	(22.5%)	(956)	(22.5%)	(2 710)	-	(64.7%)
Proceeds on disposal of PPE	4 500	54	1.2%	54	1.2%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(89)	(1 010)	1 137.2%	(1 010)	1 137.2%	(2 710)	-	(62.7%)
Decrease (Increase) in non-current investments	(153)	-	-	-	-	-	-	-
Payments	(40 656)	(548)	1.3%	(548)	1.3%	(6 504)	14.8%	(91.6%)
Capital assets	(40 656)	(548)	1.3%	(548)	1.3%	(6 504)	14.8%	(91.6%)
Net Cash from/(used) Investing Activities	(36 398)	(1 504)	4.1%	(1 504)	4.1%	(9 214)	21.0%	(83.7%)
Cash Flow from Financing Activities								
Receipts	8 778	18	.2%	18	.2%	-	-	(100.0%)
Short term loans	8 723	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55	18	31.7%	18	31.7%	-	-	(100.0%)
Payments	(8 723)	-	-	-	-	-	-	-
Repayment of borrowing	(8 723)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	55	18	31.7%	18	31.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(78 356)	(77 304)	98.7%	(77 304)	98.7%	(22 221)	29.1%	247.9%
Cash/cash equivalents at the year begin:	-	(4 472)	-	(4 472)	-	(7 901)	-	(43.4%)
Cash/cash equivalents at the year end:	(78 356)	(77 509)	98.9%	(77 509)	98.9%	(21 015)	27.5%	268.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 198	1.9%	1 300	2.0%	990	1.6%	60 339	94.5%	63 826	12.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 552	5.6%	6 562	4.9%	5 548	4.1%	114 171	85.3%	133 834	26.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 865	2.4%	1 721	2.2%	1 508	1.9%	72 350	93.4%	77 443	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 275	1.9%	2 249	1.9%	2 094	1.7%	114 814	94.6%	121 431	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 467	1.3%	1 430	1.3%	1 417	1.3%	106 297	96.1%	110 610	21.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	142	100.0%	142	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	90	1.5%	86	1.4%	69	1.1%	5 937	96.1%	6 182	1.2%	-	-	-	-
Total By Income Source	14 446	2.8%	13 348	2.6%	11 626	2.3%	474 049	92.3%	513 469	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	493	1.8%	457	1.7%	461	1.7%	25 758	94.8%	27 169	5.3%	-	-	-	-
Commercial	3 254	4.3%	2 884	3.8%	2 493	3.3%	67 050	88.6%	75 681	14.7%	-	-	-	-
Households	10 700	2.6%	10 007	2.4%	8 672	2.1%	381 241	92.8%	410 619	80.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 446	2.8%	13 348	2.6%	11 626	2.3%	474 049	92.3%	513 469	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 045	2.6%	2 374	.9%	18 672	7.0%	239 334	89.5%	267 425	67.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 225	12.4%	7 817	11.7%	6 207	9.3%	44 344	66.6%	66 593	16.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 207	6.6%	4 736	7.4%	3 644	5.7%	51 400	80.3%	63 987	16.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 477	4.9%	14 927	3.8%	28 523	7.2%	335 077	84.2%	398 005	100.0%

Contact Details

Municipal Manager	Mr Dion Mera	053 948 9413
Chief Financial Officer	Mrs Stonea Pelele (Acting)	053 948 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	579 952	67 714	11.7%	67 714	11.7%	133 006	33.2%	(49.1%)
Exchange Revenue								
Service charges - Electricity	157 735	23 160	14.7%	23 160	14.7%	27 233	21.7%	(15.0%)
Service charges - Water	27 527	3 985	14.5%	3 985	14.5%	3 955	9.2%	.8%
Service charges - Waste Water Management	18 564	3 453	18.6%	3 453	18.6%	3 350	9.5%	3.1%
Service charges - Waste Management	10 800	2 417	22.4%	2 417	22.4%	2 319	-	4.2%
Sale of Goods and Rendering of Services	324	116	35.8%	116	35.8%	159	9.2%	(27.2%)
Agency services	367	334	91.0%	334	91.0%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 201	6 307	34.7%	6 307	34.7%	5 253	75.5%	20.1%
Interest earned from Current and Non Current Assets	58	3	5.0%	3	5.0%	1	1.7%	203.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	916	211	23.1%	211	23.1%	152	6.1%	38.9%
Licence and permits	835	-	-	-	-	311	32.2%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 253	829	25.5%	829	25.5%	618	203.1%	34.2%
Non-Exchange Revenue								
Property rates	34 984	23 476	67.1%	23 476	67.1%	22 551	58.0%	4.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	566	2	.4%	2	.4%	648	5 587.8%	(99.7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	143 598	-	-	-	-	63 744	46.9%	(100.0%)
Interest	8 897	3 420	38.4%	3 420	38.4%	2 711	30.5%	26.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	565	-	-	-	-	-	-	-
Gains on disposal of Assets	219	-	-	-	-	-	-	-
Other Gains	152 541	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	430 512	40 474	9.4%	40 474	9.4%	45 957	12.1%	(11.9%)
Employee related costs	167 716	27 015	16.1%	27 015	16.1%	12 201	7.6%	121.4%
Remuneration of councillors	8 562	1 420	16.6%	1 420	16.6%	734	7.9%	93.5%
Bulk purchases - electricity	91 601	1 187	1.3%	1 187	1.3%	2 314	1.8%	(48.7%)
Inventory consumed	22 436	2 128	9.5%	2 128	9.5%	2 715	12.7%	(21.6%)
Debt impairment	16 481	-	-	-	-	-	-	-
Depreciation and amortisation	32 952	-	-	-	-	-	-	-
Interest	11 671	476	4.1%	476	4.1%	0	-	288 319.4%
Contracted services	48 834	4 602	9.4%	4 602	9.4%	22 907	103.9%	(79.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	15	-	15	-	8	773 800.0%	91.7%
Operational costs	30 258	3 631	12.0%	3 631	12.0%	5 079	19.4%	(28.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	149 440	27 240	-	27 240	-	87 048	-	-
Transfers and subsidies - capital (monetary allocations)	37 027	948	2.6%	948	2.6%	5 532	11.6%	(82.9%)
Transfers and subsidies - capital (in-kind)	125	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	186 592	28 188	-	28 188	-	92 580	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	186 592	28 188	-	28 188	-	92 580	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	186 592	28 188	-	28 188	-	92 580	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	186 592	28 188	-	28 188	-	92 580	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		37 027	2 518	6.8%	2 518	6.8%	9 833	13.1%	(74.4%)
National Government		37 027	2 518	6.8%	2 518	6.8%	9 744	13.3%	(74.2%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		37 027	2 518	6.8%	2 518	6.8%	9 744	13.3%	(74.2%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	89	5.0%	(100.0%)
Capital Expenditure Functional		37 490	2 518	6.7%	2 518	6.7%	9 833	13.1%	(74.4%)
Municipal governance and administration		443	-	-	-	-	1 917	126.1%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		443	-	-	-	-	1 917	126.1%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		5 000	-	-	-	-	-	-	-
Community and Social Services		5 000	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		3 375	-	-	-	-	4 200	14.1%	(100.0%)
Planning and Development		3 375	-	-	-	-	4 200	15.6%	(100.0%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		28 673	2 518	8.8%	2 518	8.8%	3 715	8.5%	(32.2%)
Energy sources		9 000	2 518	28.0%	2 518	28.0%	2 301	11.7%	9.4%
Water Management		19 673	-	-	-	-	1 415	5.9%	(100.0%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		786 058	25 520	3.2%	25 520	3.2%	685 031	102.0%	(96.3%)
Property rates		-	-	-	-	-	21 337	114.2%	(100.0%)
Service charges		-	10 663	-	10 663	-	227 092	115.5%	(95.3%)

Other revenue	609 446	5 579	9%	5 579	9%	11 204	2.6%	(50.2%)
Transfers and Subsidies - Operational	139 585	5 243	3.8%	5 243	3.8%	399 693	3 374.3%	(98.7%)
Transfers and Subsidies - Capital	37 027	4 034	10.9%	4 034	10.9%	25 387	-	(84.1%)
Interest	-	-	-	-	-	319	4.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(11 463)	(6 709)	58.5%	(6 709)	58.5%	(21 392)	13.2%	(68.6%)
Suppliers and employees	(11 463)	(6 709)	58.5%	(6 709)	58.5%	(21 392)	13.2%	(68.6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	774 596	18 811	2.4%	18 811	2.4%	663 639	130.1%	(97.2%)
Cash Flow from Investing Activities								
Receipts	(57)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(57)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	(948)	-	(948)	-	(121)	-	684.6%
Capital assets	-	(948)	-	(948)	-	(121)	-	684.6%
Net Cash from(used) Investing Activities	(57)	(948)	1 654.8%	(948)	1 654.8%	(121)	-	684.6%
Cash Flow from Financing Activities								
Receipts	65	115	178.9%	115	178.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	115	178.9%	115	178.9%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	65	115	178.9%	115	178.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	774 603	17 978	2.3%	17 978	2.3%	663 518	130.1%	(97.3%)
Cash/cash equivalents at the year begin:	1 633	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	776 236	17 978	2.3%	17 978	2.3%	663 518	109.4%	(97.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 575	4.3%	2 749	2.1%	2 037	1.6%	118 456	92.0%	128 817	25.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 349	14.4%	1 995	3.4%	1 613	2.8%	46 080	79.4%	58 037	11.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 285	2.8%	20 410	13.3%	1 672	1.1%	126 558	82.8%	152 925	30.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 741	5.4%	1 702	2.4%	1 422	2.0%	62 850	90.2%	69 715	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 017	4.7%	1 185	1.8%	1 067	1.7%	59 275	91.8%	64 544	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	131	3.7%	57	1.6%	57	1.6%	3 249	93.0%	3 494	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 110	3.9%	535	1.9%	468	1.6%	26 566	92.6%	28 679	5.7%	-	-	-	-
Total By Income Source	26 208	5.2%	28 633	5.7%	8 335	1.6%	443 034	87.5%	506 210	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 934	3.7%	11 131	14.0%	1 227	1.5%	64 005	80.7%	79 298	15.7%	-	-	-	-
Commercial	2 604	28.3%	462	5.0%	173	1.9%	5 975	64.8%	9 214	1.8%	-	-	-	-
Households	20 192	5.1%	15 101	3.8%	6 737	1.7%	355 913	89.4%	397 943	78.6%	-	-	-	-
Other	478	2.4%	1 938	9.8%	199	1.0%	17 140	86.8%	19 755	3.9%	-	-	-	-
Total By Customer Group	26 208	5.2%	28 633	5.7%	8 335	1.6%	443 034	87.5%	506 210	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	506	.1%	552	.1%	287	-	624 073	99.8%	625 418	82.5%
Bulk Water	-	-	-	-	-	-	19 099	100.0%	19 099	2.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 586	3.9%	662	.7%	3 861	4.2%	84 053	91.2%	92 162	12.2%
Auditor-General	-	-	-	-	-	-	10 251	100.0%	10 251	1.4%
Other	-	-	-	-	4	-	11 354	100.0%	11 358	1.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 092	.5%	1 214	.2%	4 153	.5%	748 829	98.8%	758 288	100.0%

Contact Details

Municipal Manager	Mr Obakeng Isaacs	054 461 6700
Chief Financial Officer	Mrs Anthanique F. Beukes	054 461 6700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	85 719	26 851	31.3%	26 851	31.3%	25 167	30.3%	6.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	7 181	1 036	14.4%	1 036	14.4%	818	12.1%	26.6%
Service charges - Waste Water Management	4 066	820	20.2%	820	20.2%	584	15.7%	40.3%
Service charges - Waste Management	5 609	1 174	20.9%	1 174	20.9%	835	15.7%	40.5%
Sale of Goods and Rendering of Services	858	72	8.4%	72	8.4%	107	13.1%	(33.0%)
Agency services	-	-	-	-	-	7	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 308	1 998	21.5%	1 998	21.5%	1 191	13.6%	67.7%
Interest earned from Current and Non Current Assets	375	41	10.9%	41	10.9%	12	3.3%	245.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	23	1	5.7%	1	5.7%	21	98.0%	(93.9%)
Rental from Fixed Assets	1 999	63	3.2%	63	3.2%	45	2.3%	40.9%
Licence and permits	475	12	2.4%	12	2.4%	26	5.7%	(55.3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	497	5	1.0%	5	1.0%	0	-	5 027.0%
Non-Exchange Revenue								
Property rates	10 964	5 921	54.0%	5 921	54.0%	5 643	54.7%	4.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 717	15 674	36.7%	15 674	36.7%	15 856	37.6%	(1.1%)
Interest	1 649	0	-	0	-	1	-	(13.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	35	-	35	-	20	4.1%	73.9%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	82 889	9 915	12.0%	9 915	12.0%	11 306	14.9%	(12.3%)
Employee related costs	39 700	8 241	20.8%	8 241	20.8%	8 646	23.7%	(4.7%)
Remuneration of councillors	5 007	1 262	25.2%	1 262	25.2%	1 140	24.6%	10.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 363	(10)	(.4%)	(10)	(.4%)	612	34.7%	(101.7%)
Debt impairment	12 871	-	-	-	-	-	-	-
Depreciation and amortisation	8 719	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	3 452	16	.5%	16	.5%	29	1.1%	(44.1%)
Transfers and subsidies	35	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	10 740	406	3.8%	406	3.8%	879	10.7%	(53.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 830	16 936	-	16 936	-	13 860	-	-
Transfers and subsidies - capital (monetary allocations)	-	5 000	-	5 000	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 830	21 936		21 936		13 860		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 830	21 936		21 936		13 860		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 830	21 936		21 936		13 860		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 830	21 936		21 936		13 860		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		21 979	-	-	-	-	-	-	
National Government		21 979	-	-	-	-	-	-	
Provincial Government		-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	
Transfers recognised - capital		21 979	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	
Internally generated funds		-	-	-	-	-	-	-	
Capital Expenditure Functional		21 979	-	-	-	-	-	-	
Municipal governance and administration		-	-	-	-	-	-	-	
Executive and Council		-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	
Trading Services		21 979	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	
Water Management		21 979	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		84 452	2 568	3.0%	2 568	3.0%	2 665	3.2%	(3.6%)
Property rates		6 600	628	9.5%	628	9.5%	(238)	(4.6%)	(363.8%)
Service charges		8 472	329	3.9%	329	3.9%	142	1.8%	131.7%

Other revenue	5 311	1 611	30.3%	1 611	30.3%	2 761	49.6%	(41.7%)
Transfers and Subsidies - Operational	41 717	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	21 979	-	-	-	-	-	-	-
Interest	375	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(62 062)	6 443	(10.4%)	6 443	(10.4%)	(4 035)	7.0%	(259.7%)
Suppliers and employees	(62 062)	6 443	(10.4%)	6 443	(10.4%)	(4 035)	7.0%	(259.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	22 390	9 011	40.2%	9 011	40.2%	(1 370)	(5.5%)	(757.7%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(21 979)	-	-	-	-	(473)	2.2%	(100.0%)
Capital assets	(21 979)	-	-	-	-	(473)	2.2%	(100.0%)
Net Cash from(used) Investing Activities	(21 979)	-	-	-	-	(473)	2.2%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	411	9 011	2 192.9%	9 011	2 192.9%	(1 843)	(59.1%)	(588.9%)
Cash/cash equivalents at the year begin:	617	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	1 027	9 011	877.0%	9 011	877.0%	(1 843)	(49.3%)	(588.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	791	2.1%	420	1.1%	377	1.0%	35 934	95.8%	37 522	20.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(42)	(1.1%)	5 625	18.2%	13	-	25 234	81.9%	30 830	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	620	2.5%	321	1.3%	293	1.2%	23 587	95.0%	24 820	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	888	2.5%	457	1.3%	417	1.2%	33 643	95.0%	35 405	19.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9	-	18	-	24	.1%	45 302	99.9%	45 352	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 285)	(92.5%)	24	.4%	45	.7%	13 010	191.5%	6 794	3.8%	-	-	-	-
Total By Income Source	(4 019)	(2.2%)	6 864	3.8%	1 169	.6%	176 710	97.8%	180 724	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1	.1%	60	11.7%	0	.1%	449	88.1%	510	3%	-	-	-	-
Commercial	(1 136)	(10.8%)	1 424	13.6%	82	8%	10 107	96.5%	10 477	5.8%	-	-	-	-
Households	998	1.4%	955	1.3%	495	.7%	69 330	96.6%	71 779	39.7%	-	-	-	-
Other	(3 882)	(4.0%)	4 425	4.5%	592	.6%	96 824	98.8%	97 958	54.2%	-	-	-	-
Total By Customer Group	(4 019)	(2.2%)	6 864	3.8%	1 169	.6%	176 710	97.8%	180 724	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(47)	(1.7%)	4	.1%	9	.3%	2 705	101.3%	2 671	3.2%
Bulk Water	-	-	-	-	-	-	9 036	100.0%	9 036	10.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	126	100.0%	-	-	-	-	-	-	126	2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36	1.5%	0	-	23	1.0%	2 338	97.5%	2 398	2.9%
Auditor-General	49	3.5%	50	3.6%	50	3.5%	1 264	89.4%	1 413	1.7%
Other	1 040	1.5%	1 230	1.8%	1 253	1.8%	64 650	94.8%	68 172	81.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 204	1.4%	1 284	1.5%	1 335	1.6%	79 992	95.4%	83 815	100.0%

Contact Details

Municipal Manager	Mr Mooketsi Dichaba	054 833 9500
Chief Financial Officer	Mr Donovan Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 168 703	280 325	24.0%	280 325	24.0%	259 500	25.7%	8.0%
Exchange Revenue								
Service charges - Electricity	488 542	103 749	21.2%	103 749	21.2%	93 639	22.2%	10.8%
Service charges - Water	93 994	21 721	23.1%	21 721	23.1%	21 811	26.7%	(.4)%
Service charges - Waste Water Management	52 825	15 821	30.0%	15 821	30.0%	14 570	26.3%	8.6%
Service charges - Waste Management	55 848	14 793	26.5%	14 793	26.5%	13 472	25.5%	9.8%
Sale of Goods and Rendering of Services	7 551	2 459	32.6%	2 459	32.6%	2 407	27.6%	2.1%
Agency services	2 536	751	29.6%	751	29.6%	666	23.3%	12.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 239	6 106	33.5%	6 106	33.5%	4 319	18.7%	41.4%
Interest earned from Current and Non Current Assets	4 000	1 199	30.0%	1 199	30.0%	1 415	44.2%	(15.3)%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 011	2 638	43.9%	2 638	43.9%	1 597	26.2%	65.2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	21 794	556	2.5%	556	2.5%	633	32.4%	(12.3)%
Non-Exchange Revenue								
Property rates	173 389	48 912	28.2%	48 912	28.2%	48 357	32.7%	1.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 749	1 974	41.6%	1 974	41.6%	1 227	18.1%	60.9%
Licences or permits	2 293	563	24.6%	563	24.6%	566	27.5%	(.6)%
Transfer and subsidies - Operational	153 107	56 562	36.9%	56 562	36.9%	53 188	37.1%	6.3%
Interest	4 410	1 349	30.6%	1 349	30.6%	768	24.2%	75.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 632	894	24.6%	894	24.6%	917	72.8%	(2.5)%
Gains on disposal of Assets	1 284	279	21.7%	279	21.7%	(52)	(2.1%)	(634.7)%
Other Gains	74 500	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 152 403	198 488	17.2%	198 488	17.2%	190 684	18.8%	4.1%
Employee related costs	404 433	88 164	21.8%	88 164	21.8%	82 136	22.1%	7.3%
Remuneration of councillors	14 872	3 465	23.3%	3 465	23.3%	3 298	23.8%	5.1%
Bulk purchases - electricity	396 450	75 895	19.1%	75 895	19.1%	79 729	23.9%	(4.8)%
Inventory consumed	63 723	8 653	13.6%	8 653	13.6%	9 295	17.0%	(6.9)%
Debt impairment	17 500	-	-	-	-	-	-	-
Depreciation and amortisation	95 265	-	-	-	-	-	-	-
Interest	17 784	190	1.1%	190	1.1%	177	1.0%	7.5%
Contracted services	41 922	6 011	14.3%	6 011	14.3%	2 431	8.0%	147.3%
Transfers and subsidies	215	43	19.8%	43	19.8%	17	15.2%	150.6%
Irrecoverable debts written off	8 367	279	3.3%	279	3.3%	34	4%	717.8%
Operational costs	74 023	15 788	21.3%	15 788	21.3%	13 567	22.1%	16.4%
Losses on disposal of Assets	17 850	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 300	81 837	-	81 837	-	68 816	-	-
Transfers and subsidies - capital (monetary allocations)	86 019	6 804	7.9%	6 804	7.9%	7 415	11.6%	(8.2)%
Transfers and subsidies - capital (in-kind)	66 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	168 319	88 641		88 641		76 231		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	168 319	88 641		88 641		76 231		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	168 319	88 641		88 641		76 231		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	168 319	88 641		88 641		76 231		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		160 152	7 878	4.9%	7 878	4.9%	12 067	14.0%	(34.7%)
National Government		106 019	6 925	6.5%	6 925	6.5%	7 415	11.5%	(6.6%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		106 019	6 925	6.5%	6 925	6.5%	7 415	11.5%	(6.6%)
Borrowing		20 000	-	-	-	-	187	-	(100.0%)
Internally generated funds		34 133	953	2.8%	953	2.8%	4 465	20.2%	(78.6%)
Capital Expenditure Functional		206 152	7 878	3.8%	7 878	3.8%	12 067	14.0%	(34.7%)
Municipal governance and administration		50 419	122	.2%	122	.2%	1 594	28.0%	(92.3%)
Executive and Council		53	11	19.8%	11	19.8%	-	-	(100.0%)
Finance and administration		50 361	112	.2%	112	.2%	1 594	28.3%	(93.0%)
Internal audit		5	-	-	-	-	-	-	-
Community and Public Safety		5 305	677	12.8%	677	12.8%	408	7.7%	65.9%
Community and Social Services		853	-	-	-	-	-	-	-
Sport And Recreation		3 542	654	18.5%	654	18.5%	-	-	(100.0%)
Public Safety		910	22	2.5%	22	2.5%	408	121.8%	(94.5%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		34 822	6 742	19.4%	6 742	19.4%	7 440	14.6%	(9.4%)
Planning and Development		32 827	6 691	20.4%	6 691	20.4%	7 415	31.3%	(9.8%)
Road Transport		1 995	51	2.6%	51	2.6%	25	.1%	106.5%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		115 606	337	.3%	337	.3%	2 625	10.8%	(87.1%)
Energy sources		46 052	314	.7%	314	.7%	1 774	35.6%	(82.3%)
Water Management		47 149	24	.1%	24	.1%	792	6.2%	(97.0%)
Waste Water Management		22 405	-	-	-	-	59	.9%	(100.0%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 099 527	319 780	29.1%	319 780	29.1%	289 630	31.5%	10.4%
Property rates		158 255	37 945	24.0%	37 945	24.0%	34 511	26.8%	10.0%
Service charges		669 954	167 692	25.0%	167 692	25.0%	154 523	27.8%	8.5%

Other revenue	41 238	18 507	44.9%	18 507	44.9%	11 384	44.0%	62.6%
Transfers and Subsidies - Operational	130 941	87 258	66.6%	87 258	66.6%	55 397	38.7%	57.5%
Transfers and Subsidies - Capital	86 019	7 653	8.9%	7 653	8.9%	33 027	51.8%	(76.8%)
Interest	13 120	725	5.5%	725	5.5%	789	24.6%	(8.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(918 112)	(193 448)	21.1%	(193 449)	21.1%	(155 168)	18.9%	24.7%
Suppliers and employees	(911 512)	(193 449)	21.2%	(193 449)	21.2%	(155 168)	19.2%	24.7%
Finance charges	(6 600)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	181 416	126 330	69.6%	126 330	69.6%	134 462	132.2%	(6.0%)
Cash Flow from Investing Activities								
Receipts	284	-	-	-	-	-	-	-
Proceeds on disposal of PPE	284	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(206 152)	(14 790)	7.2%	(14 790)	7.2%	(22 774)	26.4%	(35.1%)
Capital assets	(206 152)	(14 790)	7.2%	(14 790)	7.2%	(22 774)	26.4%	(35.1%)
Net Cash from(used) Investing Activities	(205 868)	(14 790)	7.2%	(14 790)	7.2%	(22 774)	26.4%	(35.1%)
Cash Flow from Financing Activities								
Receipts	20 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	20 000	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 452)	111 541	(2 505.1%)	111 541	(2 505.1%)	111 687	727.5%	(.1%)
Cash/cash equivalents at the year begin:	35 127	65 378	186.1%	65 378	186.1%	48 227	146.2%	35.6%
Cash/cash equivalents at the year end:	30 674	176 919	576.8%	176 919	576.8%	135 345	279.9%	30.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 948	8.3%	5 313	4.9%	5 186	4.8%	88 726	82.0%	108 173	19.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 326	29.6%	5 726	6.4%	4 020	4.5%	52 770	59.4%	88 842	15.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 200	13.5%	3 872	4.3%	12 323	13.6%	62 092	68.6%	90 487	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 861	8.3%	2 659	3.8%	2 244	3.2%	59 610	84.7%	70 375	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 572	6.2%	2 906	3.2%	2 607	2.9%	78 916	87.7%	90 001	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 667	4.3%	2 527	4.1%	2 477	4.0%	53 932	87.5%	61 602	11.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 777	3.6%	2 039	4.1%	1 031	2.1%	44 747	90.2%	49 594	8.9%	-	-	-	-
Total By Income Source	63 351	11.3%	25 043	4.5%	29 887	5.3%	440 794	78.8%	559 074	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	63 351	11.3%	25 043	4.5%	29 887	5.3%	440 794	78.8%	559 074	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	63 351	11.3%	25 043	4.5%	29 887	5.3%	440 794	78.8%	559 074	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	525	5.5%	-	-	-	-	9 094	94.5%	9 619	39.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 758	46.7%	28	.2%	2 524	17.4%	5 169	35.7%	14 480	60.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 284	30.2%	28	.1%	2 524	10.5%	14 263	59.2%	24 099	100.0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 338 7001
Chief Financial Officer	Mr Ruana Strauss	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	366 179	82 799	22.6%	82 799	22.6%	14 261	4.5%	480.6%
Exchange Revenue								
Service charges - Electricity	45 316	6 321	13.9%	6 321	13.9%	3 887	11.4%	62.6%
Service charges - Water	45 248	2 698	6.0%	2 698	6.0%	2 391	7.1%	12.9%
Service charges - Waste Water Management	4 646	599	12.9%	599	12.9%	285	7.5%	109.9%
Service charges - Waste Management	14 293	2 141	15.0%	2 141	15.0%	1 041	7.7%	105.6%
Sale of Goods and Rendering of Services	801	223	27.8%	223	27.8%	206	41.5%	8.3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	49 382	10 413	21.1%	10 413	21.1%	2 798	5.9%	272.2%
Interest earned from Current and Non Current Assets	1 575	196	12.4%	196	12.4%	132	11.2%	48.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 019	141	13.8%	141	13.8%	65	6.7%	117.6%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 376	(143)	(10.4%)	(143)	(10.4%)	43	7.8%	(429.7%)
Non-Exchange Revenue								
Property rates	47 401	3 033	6.4%	3 033	6.4%	1 657	4.1%	83.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	17	(0)	(6%)	(0)	(6%)	-	-	(100.0%)
Licences or permits	10	1	8.7%	1	8.7%	-	-	(100.0%)
Transfer and subsidies - Operational	136 015	53 034	39.0%	53 034	39.0%	47	-	112 332.0%
Interest	19 080	4 142	21.7%	4 142	21.7%	1 709	25.9%	142.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	265 261	44 195	16.7%	44 195	16.7%	45 454	17.6%	(2.8%)
Employee related costs	72 439	22 299	30.8%	22 299	30.8%	26 114	33.5%	(14.6%)
Remuneration of councillors	6 507	1 473	22.6%	1 473	22.6%	1 877	30.6%	(21.5%)
Bulk purchases - electricity	65 000	6 521	10.0%	6 521	10.0%	6 045	14.7%	7.9%
Inventory consumed	17 653	2 739	15.5%	2 739	15.5%	1 783	18.6%	53.6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 297	-	-	-	-	-	-	-
Interest	10 600	1 555	14.7%	1 555	14.7%	1 255	15.6%	23.9%
Contracted services	40 710	5 589	13.7%	5 589	13.7%	5 950	16.1%	(6.1%)
Transfers and subsidies	50	-	-	-	-	-	-	-
Irrecoverable debts written off	2 550	6	.3%	6	.3%	-	-	(100.0%)
Operational costs	26 456	4 013	15.2%	4 013	15.2%	2 430	11.6%	65.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	100 918	38 604	-	38 604	-	(31 192)	-	-
Transfers and subsidies - capital (monetary allocations)	46 848	3 850	8.2%	3 850	8.2%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	147 766	42 454	-	42 454	-	(31 192)	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	147 766	42 454	-	42 454	-	(31 192)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	147 766	42 454	-	42 454	-	(31 192)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	147 766	42 454	-	42 454	-	(31 192)	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		52 387	2 820	5.4%	2 820	5.4%	7 387	24.1%	(61.8%)
National Government		46 463	2 753	5.9%	2 753	5.9%	5 549	25.1%	(50.4%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		0	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		46 463	2 753	5.9%	2 753	5.9%	5 549	25.1%	(50.4%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		5 924	66	1.1%	66	1.1%	1 838	21.6%	(96.4%)
Capital Expenditure Functional		52 387	2 820	5.4%	2 820	5.4%	7 387	24.1%	(61.8%)
Municipal governance and administration		895	66	7.4%	66	7.4%	-	-	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		895	66	7.4%	66	7.4%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		250	-	-	-	-	-	-	-
Community and Social Services		250	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		9 432	2 124	22.5%	2 124	22.5%	-	-	(100.0%)
Planning and Development		50	-	-	-	-	-	-	-
Road Transport		9 382	2 124	22.6%	2 124	22.6%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		41 811	630	1.5%	630	1.5%	7 387	24.7%	(91.5%)
Energy sources		21 209	-	-	-	-	27	.5%	(100.0%)
Water Management		16 982	-	-	-	-	7 360	33.5%	(100.0%)
Waste Water Management		3 620	630	17.4%	630	17.4%	-	-	(100.0%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		263 002	5 664	2.2%	5 664	2.2%	-	-	(100.0%)
Property rates		15 186	486	3.2%	486	3.2%	-	-	(100.0%)
Service charges		62 158	2 870	4.6%	2 870	4.6%	-	-	(100.0%)

Other revenue	28 688	2 177	7.6%	2 177	7.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	129 294	79	.1%	79	.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	22 992	-	-	-	-	-	-	-
Interest	4 685	52	1.1%	52	1.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(287 041)	(77 071)	26.9%	(77 071)	26.9%	(82 935)	40.5%	(7.1%)
Suppliers and employees	(276 306)	(77 071)	27.9%	(77 071)	27.9%	(82 935)	41.8%	(7.1%)
Finance charges	(10 600)	-	-	-	-	-	-	-
Transfers and grants	(135)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(24 039)	(71 407)	297.1%	(71 407)	297.1%	(82 935)	(150.7%)	(13.9%)
Cash Flow from Investing Activities								
Receipts	(2)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2)	-	-	-	-	-	-	-
Payments	(36 526)	(1 529)	4.2%	(1 529)	4.2%	(9 073)	30.0%	(83.2%)
Capital assets	(36 526)	(1 529)	4.2%	(1 529)	4.2%	(9 073)	30.0%	(83.2%)
Net Cash from/(used) Investing Activities	(36 530)	(1 529)	4.2%	(1 529)	4.2%	(9 073)	30.0%	(83.2%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(0)	-	-	-	-	-	-	-
Repayment of borrowing	(0)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(60 568)	(72 936)	120.4%	(72 936)	120.4%	(92 007)	(370.6%)	(20.7%)
Cash/cash equivalents at the year begin:	885	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(59 683)	(72 936)	122.2%	(72 936)	122.2%	(89 920)	(353.8%)	(18.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 071	2.3%	5 117	1.1%	13 208	2.8%	441 783	93.8%	471 178	38.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 080	5.9%	2 896	3.3%	2 485	2.9%	76 066	87.9%	86 528	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 474	2.6%	22 027	7.7%	36 121	12.5%	222 207	77.2%	287 830	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 507	2.1%	753	1.0%	727	1.0%	70 342	95.9%	73 329	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 920	2.2%	2 455	1.1%	2 495	1.1%	214 531	95.6%	224 402	18.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	205	4.1%	98	2.0%	96	1.9%	4 565	91.9%	4 965	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	261	1.2%	131	.6%	131	.6%	20 890	97.6%	21 413	1.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	403	.9%	207	.4%	327	.7%	45 879	98.0%	46 816	3.8%	-	-	-	-
Total By Income Source	30 923	2.5%	33 684	2.8%	55 591	4.6%	1 096 262	90.1%	1 216 461	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 101	2.5%	22 855	6.3%	30 665	8.5%	298 309	82.7%	360 930	29.7%	-	-	-	-
Commercial	3 080	3.7%	1 976	2.4%	5 236	6.3%	72 294	87.5%	82 585	6.8%	-	-	-	-
Households	18 683	2.4%	8 830	1.1%	19 630	2.5%	723 983	93.9%	771 126	63.4%	-	-	-	-
Other	60	3.3%	23	1.3%	60	3.3%	1 676	92.2%	1 819	.1%	-	-	-	-
Total By Customer Group	30 923	2.5%	33 684	2.8%	55 591	4.6%	1 096 262	90.1%	1 216 461	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	16 504	100.0%	16 504	4.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 455	22.0%	391	5.9%	36	.5%	4 725	71.5%	6 606	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 375	1.0%	6 857	2.0%	4 125	1.2%	331 543	95.8%	345 900	93.6%
Medical Aid deductions	-	-	-	-	-	-	462	100.0%	462	.1%
Total	4 830	1.3%	7 248	2.0%	4 161	1.1%	353 233	95.6%	369 471	100.0%

Contact Details

Municipal Manager	Mrs Baakanyang Tsinyane	053 531 6505
Chief Financial Officer	Mr Christian Mokeng (Acting Cfo)	053 531 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	392 856	44 396	11.3%	44 396	11.3%	218	-	20 250.6%
Exchange Revenue								
Service charges - Electricity	153 969	5 061	3.3%	5 061	3.3%	-	-	(100.0%)
Service charges - Water	39 839	301	.8%	301	.8%	-	-	(100.0%)
Service charges - Waste Water Management	12 013	1 490	12.4%	1 490	12.4%	0	-	313 648.6%
Service charges - Waste Management	5 318	740	13.9%	740	13.9%	-	-	(100.0%)
Sale of Goods and Rendering of Services	1 582	180	11.4%	180	11.4%	17	-	952.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 702	2 861	29.5%	2 861	29.5%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	4 811	222	4.6%	222	4.6%	187	-	18.9%
Dividends	2	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	499	43	8.7%	43	8.7%	13	-	222.0%
Licence and permits	1 793	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	19	241	1 251.1%	241	1 251.1%	0	-	670 416.7%
Non-Exchange Revenue								
Property rates	89 871	3 491	3.9%	3 491	3.9%	-	-	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 275	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 588	27 506	39.5%	27 506	39.5%	-	-	(100.0%)
Interest	574	2 259	393.6%	2 259	393.6%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	391 758	14 893	3.8%	14 893	3.8%	18 001	-	(17.3%)
Employee related costs	128 470	160	.1%	160	.1%	4 585	-	(96.5%)
Remuneration of councillors	6 042	-	-	-	-	-	-	-
Bulk purchases - electricity	80 000	-	-	-	-	9 986	-	(100.0%)
Inventory consumed	12 656	3 946	31.2%	3 946	31.2%	309	-	1 178.9%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 336	-	-	-	-	-	-	-
Interest	10 478	6	.1%	6	.1%	21	-	(73.6%)
Contracted services	26 320	5 572	21.2%	5 572	21.2%	1 020	-	446.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	67 239	-	-	-	-	-	-	-
Operational costs	49 218	5 209	10.6%	5 209	10.6%	2 080	-	150.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 097	29 503	-	29 503	-	(17 783)	-	-
Transfers and subsidies - capital (monetary allocations)	38 737	-	-	-	-	4 280	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 834	29 503		29 503		(13 503)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 834	29 503		29 503		(13 503)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 834	29 503		29 503		(13 503)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 834	29 503		29 503		(13 503)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		42 360	4 554	10.7%	4 554	10.7%	1 113	-	309.0%	
National Government		38 710	2 571	6.6%	2 571	6.6%	1 113	-	130.9%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		38 710	2 571	6.6%	2 571	6.6%	1 113	-	130.9%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		3 650	1 983	54.3%	1 983	54.3%	-	-	(100.0%)	
Capital Expenditure Functional		42 360	4 554	10.7%	4 554	10.7%	1 113	-	309.0%	
Municipal governance and administration		150	969	646.2%	969	646.2%	-	-	(100.0%)	
Executive and Council		-	1	-	1	-	-	-	(100.0%)	
Finance and administration		150	969	645.7%	969	645.7%	-	-	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		1 100	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		1 100	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		41 110	3 584	8.7%	3 584	8.7%	1 113	-	222.0%	
Energy sources		2 652	1 098	41.4%	1 098	41.4%	-	-	(100.0%)	
Water Management		10 200	2 487	24.4%	2 487	24.4%	1 113	-	123.4%	
Waste Water Management		28 258	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		373 753	97 356	26.0%	97 356	26.0%	13 185	-	638.4%
Property rates		77 995	-	-	-	-	-	-	-
Service charges		175 427	-	-	-	-	-	-	-

Other revenue	7 145	1 800	25.2%	1 800	25.2%	(31)	-	(5 986.2%)
Transfers and Subsidies - Operational	69 588	95 556	137.3%	95 556	137.3%	13 403	-	612.9%
Transfers and Subsidies - Capital	38 737	-	-	-	-	-	-	-
Interest	4 811	-	-	-	-	(187)	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(281 298)	(58 265)	20.7%	(58 265)	20.7%	(2 297)	-	2 436.1%
Suppliers and employees	(270 821)	(58 265)	21.5%	(58 265)	21.5%	(2 297)	-	2 436.1%
Finance charges	(10 478)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 455	39 091	42.3%	39 091	42.3%	10 888	-	259.0%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(42 410)	-	-	-	-	0	-	(100.0%)
Capital assets	(42 410)	-	-	-	-	0	-	(100.0%)
Net Cash from/(used) Investing Activities	(42 410)	-	-	-	-	0	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	50 045	39 091	78.1%	39 091	78.1%	10 888	-	259.0%
Cash/cash equivalents at the year begin:	26 237	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	76 282	39 091	51.2%	39 091	51.2%	10 888	-	259.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 125	3.2%	0	-	4 946	3.0%	152 501	93.8%	162 572	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 195	8.6%	(1)	-	9 013	6.9%	109 576	84.4%	129 783	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 977	1.4%	(1)	-	18 872	9.0%	186 893	89.5%	208 741	33.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 497	3.4%	-	-	2 394	3.3%	68 232	93.3%	73 122	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 369	3.0%	-	-	1 320	2.9%	42 745	94.1%	45 435	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	137	1.2%	155	1.4%	97	.8%	11 000	96.6%	11 389	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	9 026	100.0%	9 026	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 560)	12.6%	(1 147)	9.3%	(1 165)	9.4%	(8 498)	68.7%	(12 370)	(2.0%)	-	-	-	-
Total By Income Source	21 740	3.5%	(994)	(.2%)	35 476	5.7%	571 475	91.0%	627 697	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 740	3.5%	(994)	(.2%)	35 476	5.7%	571 475	91.0%	627 697	100.0%	-	-	-	-
Total By Customer Group	21 740	3.5%	(994)	(.2%)	35 476	5.7%	571 475	91.0%	627 697	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 253	.3%	20 441	4.3%	15 733	3.3%	441 893	92.2%	479 321	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 253	.3%	20 441	4.3%	15 733	3.3%	441 893	92.2%	479 321	100.0%

Contact Details

Municipal Manager	Mr Disang Moleale	053 632 9100
Chief Financial Officer	Mr Lindokuhle Ndlovu	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	163 629	122 005	74.6%	122 005	74.6%	60 942	37.9%	100.2%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	80	18	21.9%	18	21.9%	41	51.1%	(57.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	10 130	1 433	14.2%	1 433	14.2%	2 598	27.1%	(44.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	75	50.0%	75	50.0%	56	61.9%	32.8%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	153 269	120 479	78.6%	120 479	78.6%	58 246	38.6%	106.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	183 388	27 253	14.9%	27 253	14.9%	24 132	13.5%	12.9%
Employee related costs	98 870	18 778	19.0%	18 778	19.0%	16 992	17.2%	10.5%
Remuneration of councillors	11 771	1 609	13.7%	1 609	13.7%	1 986	24.1%	(19.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 202	91	4.1%	91	4.1%	104	4.4%	(12.7%)
Debt impairment	20	-	-	-	-	-	-	-
Depreciation and amortisation	6 187	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	28 006	2 502	8.9%	2 502	8.9%	1 077	3.8%	132.3%
Transfers and subsidies	18 443	562	3.0%	562	3.0%	1 539	9.5%	(63.5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	15 537	3 711	23.9%	3 711	23.9%	2 434	14.7%	52.5%
Losses on disposal of Assets	54	-	-	-	-	-	-	-
Other Losses	2 300	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 759)	94 752	-	94 752	-	36 809	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(19 759)	94 752		94 752		36 809		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(19 759)	94 752		94 752		36 809		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(19 759)	94 752		94 752		36 809		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(19 759)	94 752		94 752		36 809		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		4 565	2	-	2	-	(10 451)	(97.5%)	(100.0%)
National Government		-	-	-	-	-	(55)	(128.7%)	(100.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	(19)	-	(100.0%)
Transfers recognised - capital		-	-	-	-	-	(75)	(174.0%)	(100.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		4 565	2	-	2	-	(10 376)	(97.2%)	(100.0%)
Capital Expenditure Functional		4 565	2	-	2	-	(10 451)	(97.5%)	(100.0%)
Municipal governance and administration		4 134	2	.1%	2	.1%	(6 327)	(73.5%)	(100.0%)
Executive and Council		194	2	1.1%	2	1.1%	(113)	(37.7%)	(101.9%)
Finance and administration		3 940	-	-	-	-	(6 214)	(74.8%)	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		386	-	-	-	-	(4 013)	(347.5%)	(100.0%)
Community and Social Services		386	-	-	-	-	(4 013)	(347.5%)	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		45	-	-	-	-	(111)	(11.6%)	(100.0%)
Planning and Development		45	-	-	-	-	(87)	(9.5%)	(100.0%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	(24)	(62.4%)	(100.0%)
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		163 664	187 860	114.8%	187 860	114.8%	153 956	95.9%	
Property rates		-	-	-	-	-	-	-	
Service charges		-	-	-	-	-	-	-	

Other revenue	265	158	59.7%	158	59.7%	228	115.9%	(30.8%)
Transfers and Subsidies - Operational	153 269	184 867	120.6%	184 867	120.6%	149 261	99.0%	23.9%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	10 130	2 835	28.0%	2 835	28.0%	4 467	46.5%	(36.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(163 803)	(18 505)	11.3%	(18 505)	11.3%	165 661	(102.2%)	(111.2%)
Suppliers and employees	(156 775)	(18 505)	11.8%	(18 505)	11.8%	165 661	(105.8%)	(111.2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(7 028)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(139)	169 355	(121 788.3%)	169 355	(121 788.3%)	319 616	(21 483.4%)	(47.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	(943)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	(943)	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(5 250)	-	-	-	-	-	-	-
Capital assets	(5 250)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(5 250)	-	-	-	-	(943)	7.7%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 389)	169 355	(3 142.9%)	169 355	(3 142.9%)	318 673	(2 307.1%)	(46.9%)
Cash/cash equivalents at the year begin:	123 499	-	-	-	-	10 570	8.5%	(100.0%)
Cash/cash equivalents at the year end:	118 111	169 268	143.3%	169 268	143.3%	329 243	297.7%	(48.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	388	3.8%	290	2.8%	261	2.5%	9 386	90.9%	10 325	100.0%	-	-	-	-
Total By Income Source	388	3.8%	290	2.8%	261	2.5%	9 386	90.9%	10 325	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	388	3.8%	290	2.8%	261	2.5%	9 386	90.9%	10 325	100.0%	-	-	-	-
Total By Customer Group	388	3.8%	290	2.8%	261	2.5%	9 386	90.9%	10 325	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	500	100.0%	500	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	500	100.0%	500	100.0%

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Chief Financial Officer	Ms Onnelle Moseki (Assistant Director)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	721 760	212 193	29.4%	212 193	29.4%	205 894	32.7%	3.1%
Exchange Revenue								
Service charges - Electricity	189 722	52 805	27.8%	52 805	27.8%	46 109	27.0%	14.5%
Service charges - Water	50 020	10 747	21.5%	10 747	21.5%	10 371	21.7%	3.6%
Service charges - Waste Water Management	33 720	7 555	22.4%	7 555	22.4%	7 271	27.1%	3.9%
Service charges - Waste Management	19 450	4 778	24.6%	4 778	24.6%	4 463	26.9%	7.1%
Sale of Goods and Rendering of Services	2 918	817	28.0%	817	28.0%	468	17.8%	74.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 343	1 856	42.7%	1 856	42.7%	1 569	19.0%	18.3%
Interest earned from Current and Non Current Assets	11 528	1 537	13.3%	1 537	13.3%	3 045	42.7%	(49.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 852	681	36.8%	681	36.8%	197	11.1%	245.0%
Licence and permits	4 346	849	19.5%	849	19.5%	894	21.5%	(5.1%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	50 367	4 320	8.6%	4 320	8.6%	9 993	42.7%	(56.8%)
Non-Exchange Revenue								
Property rates	66 037	16 856	25.5%	16 856	25.5%	15 515	24.7%	8.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 408	591	6.3%	591	6.3%	350	20.0%	68.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	273 460	107 131	39.2%	107 131	39.2%	104 327	41.2%	2.7%
Interest	4 588	1 395	30.4%	1 395	30.4%	1 323	88.2%	5.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	276	-	276	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	724 214	186 388	25.7%	186 388	25.7%	175 955	25.6%	5.9%
Employee related costs	277 066	76 521	27.6%	76 521	27.6%	63 380	24.1%	20.7%
Remuneration of councillors	16 285	3 588	22.0%	3 588	22.0%	3 458	22.2%	3.8%
Bulk purchases - electricity	154 053	45 219	29.4%	45 219	29.4%	42 668	31.0%	6.0%
Inventory consumed	32 282	5 055	15.7%	5 055	15.7%	5 808	16.3%	(13.0%)
Debt impairment	13 500	-	-	-	-	-	-	-
Depreciation and amortisation	70 000	21 053	30.1%	21 053	30.1%	21 980	36.6%	(4.2%)
Interest	346	8	2.4%	8	2.4%	14	1.1%	(42.1%)
Contracted services	91 235	20 331	22.3%	20 331	22.3%	21 160	23.6%	(3.9%)
Transfers and subsidies	60	15	25.6%	15	25.6%	12	17.5%	27.9%
Irrecoverable debts written off	738	1 803	244.3%	1 803	244.3%	(25)	(4.3%)	(7 246.2%)
Operational costs	68 650	12 556	18.3%	12 556	18.3%	17 499	25.9%	(28.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	238	-	238	-	-	-	(100.0%)
Surplus/(Deficit)	(2 455)	25 805	-	25 805	-	29 939	-	-
Transfers and subsidies - capital (monetary allocations)	125 587	43 773	34.9%	43 773	34.9%	23 825	16.1%	83.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 132	69 579		69 579		53 764		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	123 132	69 579		69 579		53 764		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 132	69 579		69 579		53 764		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 132	69 579		69 579		53 764		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		134 587	38 242	28.4%	38 242	28.4%	22 944	13.9%	66.7%
National Government		125 587	35 833	28.5%	35 833	28.5%	20 782	14.1%	72.4%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	1 199	-	1 199	-	-	-	(100.0%)
Transfers recognised - capital		125 587	37 033	29.5%	37 033	29.5%	20 782	14.1%	78.2%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		9 000	1 209	13.4%	1 209	13.4%	2 162	12.2%	(44.1%)
Capital Expenditure Functional		134 587	38 242	28.4%	38 242	28.4%	22 944	13.9%	66.7%
Municipal governance and administration		1 450	451	31.1%	451	31.1%	122	2.4%	268.4%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		1 450	451	31.1%	451	31.1%	122	2.4%	268.4%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		11 371	1 846	16.2%	1 846	16.2%	-	-	(100.0%)
Community and Social Services		7 371	1 846	25.0%	1 846	25.0%	-	-	(100.0%)
Sport And Recreation		4 000	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		46 646	14 556	31.2%	14 556	31.2%	9 785	25.2%	48.8%
Planning and Development		50	106	211.6%	106	211.6%	1 542	18.8%	(93.1%)
Road Transport		46 596	14 450	31.0%	14 450	31.0%	8 243	27.0%	75.3%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		75 120	21 389	28.5%	21 389	28.5%	13 036	12.1%	64.1%
Energy sources		20 000	2 442	12.2%	2 442	12.2%	12 838	21.0%	(81.0%)
Water Management		55 120	18 947	34.4%	18 947	34.4%	198	.4%	9 483.1%
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		848 537	303 107	35.7%	303 107	35.7%	282 359	33.2%	7.3%
Property rates		70 743	13 303	18.8%	13 303	18.8%	11 205	17.7%	18.7%
Service charges		280 913	80 677	28.7%	80 677	28.7%	72 971	27.4%	10.6%

Other revenue	85 058	36 274	42.6%	36 274	42.6%	32 829	30.5%	10.5%
Transfers and Subsidies - Operational	273 460	107 647	39.4%	107 647	39.4%	105 577	41.7%	2.0%
Transfers and Subsidies - Capital	125 587	63 942	50.9%	63 942	50.9%	57 428	38.9%	11.3%
Interest	12 775	1 264	9.9%	1 264	9.9%	2 349	17.6%	(46.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(663 432)	(200 945)	30.3%	(200 945)	30.3%	(184 290)	28.5%	9.0%
Suppliers and employees	(663 016)	(200 938)	30.3%	(200 938)	30.3%	(184 280)	28.6%	9.0%
Finance charges	(356)	(7)	2.0%	(7)	2.0%	(10)	.8%	(32.7%)
Transfers and grants	(60)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	185 105	102 162	55.2%	102 162	55.2%	98 069	47.7%	4.2%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	(50 426)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	(50 426)	-	(100.0%)
Payments	(134 546)	(44 592)	33.1%	(44 592)	33.1%	(24 597)	14.9%	81.3%
Capital assets	(134 546)	(44 592)	33.1%	(44 592)	33.1%	(24 597)	14.9%	81.3%
Net Cash from/(used) Investing Activities	(134 546)	(44 592)	33.1%	(44 592)	33.1%	(75 024)	45.4%	(40.6%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	50 559	57 571	113.9%	57 571	113.9%	23 045	54.8%	149.8%
Cash/cash equivalents at the year begin:	36 946	7 721	20.9%	7 721	20.9%	36 948	47.2%	(79.1%)
Cash/cash equivalents at the year end:	87 505	65 292	74.6%	65 292	74.6%	59 992	49.9%	8.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 005	17.5%	2 150	9.4%	1 179	5.1%	15 569	68.0%	22 904	11.6%	(833)	(3.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 988	36.9%	3 136	11.6%	1 228	4.5%	12 682	46.9%	27 034	13.7%	(108)	(.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 306	8.8%	2 938	4.9%	2 252	3.7%	49 954	82.6%	60 449	30.6%	(556)	(.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 025	9.7%	1 925	6.2%	1 357	4.4%	24 817	79.7%	31 124	15.7%	(736)	(2.4%)	-	-
Receivables from Exchange Transactions - Waste Management	1 633	9.7%	926	5.5%	765	4.5%	13 489	80.2%	16 813	8.5%	(384)	(2.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 076	3.9%	1 030	3.7%	1 048	3.8%	24 379	88.5%	27 533	13.9%	(574)	(2.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	364	3.1%	315	2.7%	347	2.9%	10 776	91.3%	11 803	6.0%	(205)	(1.7%)	-	-
Total By Income Source	25 397	12.8%	12 420	6.3%	8 177	4.1%	151 665	76.7%	197 659	100.0%	(3 397)	(1.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 113	5.9%	1 952	3.7%	1 171	2.2%	46 158	88.1%	52 394	26.5%	-	-	-	-
Commercial	14 666	25.9%	5 279	9.3%	2 923	5.2%	33 811	59.7%	56 679	28.7%	(96)	(.2%)	-	-
Households	7 618	8.6%	5 189	5.9%	4 083	4.6%	71 697	80.9%	88 586	44.8%	(3 300)	(3.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 397	12.8%	12 420	6.3%	8 177	4.1%	151 665	76.7%	197 659	100.0%	(3 397)	(1.7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 161	100.0%	-	-	-	-	-	-	10 161	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 161	100.0%	-	-	-	-	-	-	10 161	100.0%

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Chief Financial Officer	Mr Levy Mashiane	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	814 694	171 796	21.1%	171 796	21.1%	192 189	25.1%	(10.6%)
Exchange Revenue								
Service charges - Electricity	266 125	38 642	14.5%	38 642	14.5%	64 089	25.5%	(39.7%)
Service charges - Water	70 329	7 399	10.5%	7 399	10.5%	15 098	22.0%	(51.0%)
Service charges - Waste Water Management	52 201	13 110	25.1%	13 110	25.1%	12 260	23.5%	6.9%
Service charges - Waste Management	49 336	11 943	24.2%	11 943	24.2%	12 702	29.5%	(6.0%)
Sale of Goods and Rendering of Services	9 820	48	5%	48	5%	1 053	13.5%	(95.4%)
Agency services	479	141	29.4%	141	29.4%	95	16.0%	47.9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 925	16 140	43.7%	16 140	43.7%	9 379	26.0%	72.1%
Interest earned from Current and Non Current Assets	527	113	21.4%	113	21.4%	138	22.0%	(18.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 112	1 090	51.6%	1 090	51.6%	497	24.8%	119.2%
Licence and permits	60	-	-	-	-	6	16.5%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	21 379	42	2%	42	2%	107	5%	(61.1%)
Non-Exchange Revenue								
Property rates	189 924	46 531	24.5%	46 531	24.5%	42 980	24.2%	8.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	961	43	4.5%	43	4.5%	297	42.5%	(85.6%)
Licences or permits	1 541	348	22.6%	348	22.6%	339	18.7%	2.6%
Transfer and subsidies - Operational	76 741	32 131	41.9%	32 131	41.9%	27 537	38.9%	16.7%
Interest	21 393	-	-	-	-	5 424	29.9%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	488	4 076	834.7%	4 076	834.7%	188	37.6%	2 068.0%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	14 351	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	808 337	152 353	18.8%	152 353	18.8%	141 170	17.0%	7.9%
Employee related costs	264 049	63 075	23.9%	63 075	23.9%	59 359	21.0%	6.3%
Remuneration of councillors	6 848	1 709	25.0%	1 709	25.0%	1 630	23.9%	4.9%
Bulk purchases - electricity	191 095	27 192	14.2%	27 192	14.2%	22 657	11.9%	20.0%
Inventory consumed	19 385	5 901	30.4%	5 901	30.4%	3 238	13.3%	82.2%
Debt impairment	48 572	-	-	-	-	-	-	-
Depreciation and amortisation	54 423	13 205	24.3%	13 205	24.3%	12 432	22.5%	6.2%
Interest	27 859	2 669	9.6%	2 669	9.6%	2 420	9.6%	10.3%
Contracted services	85 154	26 046	30.6%	26 046	30.6%	16 451	15.9%	58.3%
Transfers and subsidies	24	-	-	-	-	-	-	-
Irrecoverable debts written off	21 723	10	-	10	-	5 341	22.4%	(99.8%)
Operational costs	88 532	12 547	14.2%	12 547	14.2%	17 642	19.4%	(28.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	671	-	-	-	-	-	-	-
Surplus/(Deficit)	6 357	19 443	-	19 443	-	51 018	-	-
Transfers and subsidies - capital (monetary allocations)	23 991	16 708	69.6%	16 708	69.6%	1 458	3.4%	1 046.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 348	36 150		36 150		52 476		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 348	36 150		36 150		52 476		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 348	36 150		36 150		52 476		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 348	36 150		36 150		52 476		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		76 482	17 790	23.3%	17 790	23.3%	12 105	13.3%	47.0%
National Government		23 991	14 622	60.9%	14 622	60.9%	2 170	5.0%	573.8%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		23 991	14 622	60.9%	14 622	60.9%	2 170	5.0%	573.8%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		52 491	3 168	6.0%	3 168	6.0%	9 936	21.0%	(68.1%)
Capital Expenditure Functional		76 482	17 790	23.3%	17 790	23.3%	12 105	13.3%	47.0%
Municipal governance and administration		30 524	3 241	10.6%	3 241	10.6%	7 037	44.0%	(53.9%)
Executive and Council		5 576	44	8%	44	8%	-	-	(100.0%)
Finance and administration		24 948	3 197	12.8%	3 197	12.8%	7 037	44.0%	(54.6%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		8 458	5 387	63.7%	5 387	63.7%	-	-	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		8 458	5 387	63.7%	5 387	63.7%	-	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		37 500	9 161	24.4%	9 161	24.4%	5 068	7.9%	80.7%
Energy sources		14 853	(158)	(1.1%)	(158)	(1.1%)	397	3.9%	(139.9%)
Water Management		17 474	4 323	24.7%	4 323	24.7%	3 335	11.3%	29.6%
Waste Water Management		5 173	4 997	96.6%	4 997	96.6%	1 336	5.4%	273.9%
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		874 732	210 524	24.1%	210 524	24.1%	230 928	31.1%	
Property rates		177 977	20 804	11.7%	20 804	11.7%	21 950	12.4%	
Service charges		471 123	25 003	5.3%	25 003	5.3%	51 911	14.2%	

Other revenue	70 593	114 164	161.7%	114 164	161.7%	155 250	452.4%	(26.5%)
Transfers and Subsidies - Operational	76 717	31 902	41.6%	31 902	41.6%	1	-	3 641 732.4%
Transfers and Subsidies - Capital	23 991	18 492	77.1%	18 492	77.1%	-	-	(100.0%)
Interest	54 331	158	.3%	158	.3%	1 815	3.6%	(91.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(735 219)	(163 944)	22.3%	(163 944)	22.3%	(51 012)	7.3%	221.4%
Suppliers and employees	(707 335)	(163 944)	23.2%	(163 944)	23.2%	(51 012)	7.3%	221.4%
Finance charges	(27 859)	-	-	-	-	-	-	-
Transfers and grants	(24)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	139 513	46 579	33.4%	46 579	33.4%	179 916	426.1%	(74.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	69	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	69	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(66 287)	(17 099)	25.8%	(17 099)	25.8%	(18 232)	20.1%	(6.2%)
Capital assets	(66 287)	(17 099)	25.8%	(17 099)	25.8%	(18 232)	20.1%	(6.2%)
Net Cash from(used) Investing Activities	(66 287)	(17 099)	25.8%	(17 099)	25.8%	(18 163)	20.0%	(5.9%)
Cash Flow from Financing Activities								
Receipts	-	292	-	292	-	132	-	120.8%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	292	-	292	-	132	-	120.8%
Payments	(1 924)	-	-	-	-	-	-	-
Repayment of borrowing	(1 924)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(1 924)	292	(15.2%)	292	(15.2%)	132	-	120.8%
Net Increase/(Decrease) in cash held	71 301	29 772	41.8%	29 772	41.8%	161 885	(332.8%)	(81.6%)
Cash/cash equivalents at the year begin:	13 191	-	-	-	-	14 310	(26.2%)	(100.0%)
Cash/cash equivalents at the year end:	84 492	29 772	35.2%	29 772	35.2%	176 196	(170.6%)	(83.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 744	5.3%	2 660	3.8%	1 829	2.6%	62 393	88.3%	70 627	10.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 828	5.4%	8 939	6.2%	4 639	3.2%	123 874	85.3%	145 280	21.0%	(5)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 762	9.8%	6 750	5.2%	9 023	6.9%	101 895	78.1%	130 430	18.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 474	9.0%	3 584	5.9%	2 168	3.6%	49 613	81.5%	60 839	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 292	5.2%	3 259	3.9%	2 145	2.6%	73 058	88.3%	82 754	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 461	2.8%	5 406	2.7%	5 251	2.7%	180 867	91.8%	196 985	28.4%	(5)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	235	4.2%	247	4.5%	493	8.9%	4 558	82.4%	5 534	8%	-	-	-	-
Total By Income Source	39 796	5.7%	30 846	4.5%	25 549	3.7%	596 257	86.1%	692 449	100.0%	(10)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 046	27.3%	2 820	25.2%	2 583	23.1%	2 725	24.4%	11 174	1.6%	-	-	-	-
Commercial	18 653	7.5%	14 771	5.9%	11 246	4.5%	204 951	82.1%	249 620	36.0%	(5)	-	-	-
Households	18 098	4.2%	13 255	3.1%	11 720	2.7%	388 581	90.0%	431 654	62.3%	(5)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 796	5.7%	30 846	4.5%	25 549	3.7%	596 257	86.1%	692 449	100.0%	(10)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	27	-	33 939	16.5%	-	-	171 956	83.5%	205 922	32.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 804	1.6%	-	-	2 018	.5%	424 309	98.0%	433 130	67.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 831	1.1%	33 939	5.3%	2 018	.3%	596 265	93.3%	639 052	100.0%

Contact Details

Municipal Manager	Mr Lebogang Seetile	053 723 6000
Chief Financial Officer	Mr Lebogang Seetile	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	165 528	30 770	18.6%	30 770	18.6%	37 168	26.5%	(17.2%)
Exchange Revenue								
Service charges - Electricity	47 234	8 074	17.1%	8 074	17.1%	9 840	22.9%	(17.9%)
Service charges - Water	12 784	2 093	16.4%	2 093	16.4%	3 877	32.2%	(46.0%)
Service charges - Waste Water Management	7 109	1 246	17.5%	1 246	17.5%	2 639	39.8%	(52.8%)
Service charges - Waste Management	7 209	1 222	17.0%	1 222	17.0%	2 564	39.1%	(52.3%)
Sale of Goods and Rendering of Services	321	40	12.6%	40	12.6%	51	17.4%	(20.4%)
Agency services	234	56	24.0%	56	24.0%	(19)	(9.0%)	(393.6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 853	476	25.7%	476	25.7%	489	29.0%	(2.7%)
Interest earned from Current and Non Current Assets	2 209	234	10.6%	234	10.6%	100	4.8%	133.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	283	71	25.3%	71	25.3%	68	26.4%	4.3%
Licence and permits	383	298	77.9%	298	77.9%	217	62.2%	37.7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 317	9	.2%	9	.2%	5	.1%	66.0%
Non-Exchange Revenue								
Property rates	36 740	(1)	-	(1)	-	19 926	97.2%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33	-	-	-	-	1	4.7%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	43 071	16 271	37.8%	16 271	37.8%	(2 591)	(6.3%)	(727.9%)
Fuel Levy	1 242	680	54.8%	680	54.8%	-	-	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	509	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	174 509	22 493	12.9%	22 493	12.9%	28 965	19.0%	(22.3%)
Employee related costs	58 316	8 871	15.2%	8 871	15.2%	10 389	18.0%	(14.6%)
Remuneration of councillors	6 100	866	14.2%	866	14.2%	1 194	20.3%	(27.4%)
Bulk purchases - electricity	32 131	6 660	20.7%	6 660	20.7%	8 637	29.1%	(22.9%)
Inventory consumed	505	472	93.5%	472	93.5%	602	19.6%	(21.5%)
Debt impairment	11 697	-	-	-	-	-	-	-
Depreciation and amortisation	18 091	-	-	-	-	-	-	-
Interest	2 309	0	-	0	-	-	-	(100.0%)
Contracted services	22 028	3 506	15.9%	3 506	15.9%	6 363	37.6%	(44.9%)
Transfers and subsidies	500	114	22.7%	114	22.7%	-	-	(100.0%)
Irrecoverable debts written off	6 376	136	2.1%	136	2.1%	-	-	(100.0%)
Operational costs	15 425	1 866	12.1%	1 866	12.1%	1 781	15.2%	4.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 029	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 980)	8 277	-	8 277	-	8 203	-	-
Transfers and subsidies - capital (monetary allocations)	21 929	3 403	15.5%	3 403	15.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 949	11 680		11 680		8 203		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 949	11 680		11 680		8 203		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 949	11 680		11 680		8 203		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 949	11 680		11 680		8 203		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		20 392	2 128	10.4%	2 128	10.4%	40 033	29.9%	(94.7%)
National Government		18 513	2 082	11.2%	2 082	11.2%	39 965	32.1%	(94.8%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		18 513	2 082	11.2%	2 082	11.2%	39 965	32.1%	(94.8%)
Borrowing		600	-	-	-	-	-	-	-
Internally generated funds		1 279	47	3.6%	47	3.6%	68	.7%	(31.8%)
Capital Expenditure Functional		20 392	2 128	10.4%	2 128	10.4%	40 033	29.9%	(94.7%)
Municipal governance and administration		1 206	47	3.9%	47	3.9%	68	15.2%	(31.8%)
Executive and Council		600	-	-	-	-	-	-	-
Finance and administration		606	47	7.7%	47	7.7%	68	22.7%	(31.8%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		9 888	1 478	14.9%	1 478	14.9%	-	-	(100.0%)
Community and Social Services		500	-	-	-	-	-	-	-
Sport And Recreation		9 388	1 478	15.7%	1 478	15.7%	-	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		9 298	604	6.5%	604	6.5%	39 965	31.7%	(98.5%)
Energy sources		1 299	364	28.0%	364	28.0%	400	5.0%	(9.1%)
Water Management		173	-	-	-	-	38 909	40.0%	(100.0%)
Waste Water Management		7 826	240	3.1%	240	3.1%	656	3.2%	(63.4%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		183 675	47 089	25.6%	47 089	25.6%	152 638	60.6%	(69.1%)
Property rates		34 786	3 703	10.6%	3 703	10.6%	3 422	20.0%	8.2%
Service charges		75 686	15 181	20.1%	15 181	20.1%	14 018	22.4%	8.3%

Other revenue	5 994	2 516	42.0%	2 516	42.0%	81 013	1 690.4%	(96.9%)
Transfers and Subsidies - Operational	43 071	18 033	41.9%	18 033	41.9%	6 151	15.0%	193.2%
Transfers and Subsidies - Capital	21 929	7 423	33.9%	7 423	33.9%	48 034	38.6%	(84.5%)
Interest	2 209	234	10.6%	234	10.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(156 507)	(36 688)	23.4%	(36 688)	23.4%	(150 116)	128.6%	(75.6%)
Suppliers and employees	(156 342)	(36 688)	23.5%	(36 688)	23.5%	(150 116)	128.7%	(75.6%)
Finance charges	(165)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 168	10 401	38.3%	10 401	38.3%	2 522	1.9%	312.4%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(23 451)	(2 128)	9.1%	(2 128)	9.1%	(40 033)	29.9%	(94.7%)
Capital assets	(23 451)	(2 128)	9.1%	(2 128)	9.1%	(40 033)	29.9%	(94.7%)
Net Cash from/(used) Investing Activities	(23 451)	(2 128)	9.1%	(2 128)	9.1%	(40 033)	29.9%	(94.7%)
Cash Flow from Financing Activities								
Receipts	-	18	-	18	-	14	-	25.0%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	18	-	18	-	14	-	25.0%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	18	-	18	-	14	-	25.0%
Net Increase/(Decrease) in cash held	3 717	8 291	223.0%	8 291	223.0%	(37 497)	(3 010.9%)	(122.1%)
Cash/cash equivalents at the year begin:	6 791	3 504	51.6%	3 504	51.6%	124 885	2 818.9%	(97.2%)
Cash/cash equivalents at the year end:	10 509	11 947	105.1%	11 947	105.1%	(22 930)	(404.0%)	(148.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 174	3.9%	763	2.5%	624	2.1%	27 401	91.5%	29 962	21.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 179	19.4%	996	8.9%	456	4.1%	7 575	67.6%	11 206	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 404	3.2%	8 986	20.5%	613	1.4%	32 830	74.9%	43 833	31.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	679	4.8%	488	3.4%	338	2.4%	12 728	89.4%	14 233	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	677	3.3%	494	2.4%	434	2.1%	18 835	92.1%	20 440	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	378	2.3%	335	2.0%	385	2.3%	15 477	93.4%	16 574	12.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	2.6%	6	.4%	16	1.0%	1 468	96.0%	1 530	1.1%	-	-	-	-
Total By Income Source	6 531	4.7%	12 068	8.8%	2 866	2.1%	116 313	84.4%	137 778	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	851	10.2%	3 002	35.9%	205	2.5%	4 306	51.5%	8 363	6.1%	-	-	-	-
Commercial	1 670	16.2%	1 762	17.1%	289	2.8%	6 560	63.8%	10 280	7.5%	-	-	-	-
Households	4 010	3.4%	7 304	6.1%	2 372	2.0%	105 448	88.5%	119 134	86.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 531	4.7%	12 068	8.8%	2 866	2.1%	116 313	84.4%	137 778	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	171	100.0%	-	-	-	-	-	-	171	.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	104	98.1%	2	1.9%	-	-	-	-	106	.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	91	2%	-	-	1 906	4.8%	37 748	95.0%	39 746	99.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	366	.9%	2	-	1 906	4.8%	37 748	94.3%	40 022	100.0%

Contact Details

Municipal Manager	Mr JJ Fortuin	027 341 8542
Chief Financial Officer	Mr Rowan FERRIS	027 341 8500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	347 475	100 009	28.8%	100 009	28.8%	101 913	30.7%	(1.9%)
Exchange Revenue								
Service charges - Electricity	12 549	2 200	17.5%	2 200	17.5%	1 919	21.1%	14.6%
Service charges - Water	22 026	1 682	7.6%	1 682	7.6%	4 082	12.2%	(58.8%)
Service charges - Waste Water Management	3 518	370	10.5%	370	10.5%	383	22.5%	(3.4%)
Service charges - Waste Management	5 688	610	10.7%	610	10.7%	961	21.4%	(36.5%)
Sale of Goods and Rendering of Services	176	51	29.3%	51	29.3%	49	17.0%	5.2%
Agency services	30	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 796	3 790	19.1%	3 790	19.1%	3 725	27.8%	1.7%
Interest earned from Current and Non Current Assets	8 176	567	6.9%	567	6.9%	694	8.1%	(18.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	162	22	13.3%	22	13.3%	23	18.0%	(4.7%)
Licence and permits	151	15	10.0%	15	10.0%	41	19.7%	(63.6%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	293	18	6.0%	18	6.0%	25	6.9%	(28.0%)
Non-Exchange Revenue								
Property rates	51 118	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 022	83 133	40.4%	83 133	40.4%	81 664	40.8%	1.8%
Interest	14 477	7 551	52.2%	7 551	52.2%	8 347	47.3%	(9.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 307	-	-	-	-	-	-	-
Other Gains	(22)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	423 300	60 975	14.4%	60 975	14.4%	64 518	15.5%	(5.5%)
Employee related costs	130 925	30 217	23.1%	30 217	23.1%	29 069	22.0%	4.0%
Remuneration of councillors	14 010	3 408	24.3%	3 408	24.3%	3 659	21.7%	(6.9%)
Bulk purchases - electricity	16 498	2 022	12.3%	2 022	12.3%	5 652	58.9%	(64.2%)
Inventory consumed	25 711	1 428	5.6%	1 428	5.6%	38	.1%	3 671.5%
Debt impairment	20 771	-	-	-	-	-	-	-
Depreciation and amortisation	107 961	-	-	-	-	-	-	-
Interest	37	0	.9%	0	.9%	3	4.1%	(88.6%)
Contracted services	41 573	12 929	31.1%	12 929	31.1%	15 817	34.8%	(18.3%)
Transfers and subsidies	600	-	-	-	-	-	-	-
Irrecoverable debts written off	17 828	-	-	-	-	-	-	-
Operational costs	41 685	10 971	26.3%	10 971	26.3%	10 280	20.3%	6.7%
Losses on disposal of Assets	5 724	-	-	-	-	-	-	-
Other Losses	(22)	-	-	-	-	-	-	-
Surplus/(Deficit)	(75 824)	39 034	-	39 034	-	37 395	-	-
Transfers and subsidies - capital (monetary allocations)	118 518	37 015	31.2%	37 015	31.2%	11 022	8.8%	235.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 694	76 049	-	76 049	-	48 417	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 694	76 049	-	76 049	-	48 417	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 694	76 049	-	76 049	-	48 417	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 694	76 049	-	76 049	-	48 417	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	160 221	23 595	14.7%	23 595	14.7%	19 322	13.3%	22.1%
National Government	148 341	22 014	14.8%	22 014	14.8%	18 977	15.1%	16.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	148 341	22 014	14.8%	22 014	14.8%	18 977	15.1%	16.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 880	1 581	13.3%	1 581	13.3%	344	1.8%	359.3%
Capital Expenditure Functional	160 221	23 595	14.7%	23 595	14.7%	19 322	13.3%	22.1%
Municipal governance and administration	5 950	85	1.4%	85	1.4%	344	2.2%	(75.4%)
Executive and Council	100	-	-	-	-	-	-	-
Finance and administration	5 350	85	1.6%	85	1.6%	344	2.4%	(75.4%)
Internal audit	500	-	-	-	-	-	-	-
Community and Public Safety	11 782	653	5.5%	653	5.5%	917	10.9%	(28.7%)
Community and Social Services	150	653	435.5%	653	435.5%	-	-	(100.0%)
Sport And Recreation	11 632	-	-	-	-	917	12.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 402	4 437	35.8%	4 437	35.8%	11 890	39.2%	(62.7%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12 102	4 437	36.7%	4 437	36.7%	11 890	39.4%	(62.7%)
Environmental Protection	300	-	-	-	-	-	-	-
Trading Services	130 087	18 420	14.2%	18 420	14.2%	6 171	6.8%	198.5%
Energy sources	-	-	-	-	-	-	-	-
Water Management	104 378	12 236	11.7%	12 236	11.7%	4 524	5.6%	170.4%
Waste Water Management	25 708	6 184	24.1%	6 184	24.1%	1 647	18.0%	275.5%
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		439 905	135 014	30.7%	135 014	30.7%	227 124	-	(40.6%)
Property rates		41 305	6 514	15.8%	6 514	15.8%	1 393	-	367.6%
Service charges		43 613	8 042	18.4%	8 042	18.4%	2 581	-	211.6%

Other revenue	(12 002)	10 290	(85.7%)	10 290	(85.7%)	170	-	5 941.6%
Transfers and Subsidies - Operational	206 022	89 283	43.3%	89 283	43.3%	300 042	-	(70.2%)
Transfers and Subsidies - Capital	118 518	20 317	17.1%	20 317	17.1%	(77 605)	-	(126.2%)
Interest	42 449	567	1.3%	567	1.3%	543	-	4.6%
Dividends	-	-	-	-	-	-	-	-
Payments	(281 998)	(114 656)	40.7%	(114 656)	40.7%	(145 843)	72.9%	(21.4%)
Suppliers and employees	(281 960)	(114 656)	40.7%	(114 656)	40.7%	(145 843)	72.9%	(21.4%)
Finance charges	(37)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	157 907	20 358	12.9%	20 358	12.9%	81 281	(40.6%)	(75.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(144 995)	(49 067)	33.8%	(49 067)	33.8%	(394)	.3%	12 349.7%
Capital assets	(144 995)	(49 067)	33.8%	(49 067)	33.8%	(394)	.3%	12 349.7%
Net Cash from/(used) Investing Activities	(144 995)	(49 067)	33.8%	(49 067)	33.8%	(394)	.3%	12 349.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	12 912	(28 709)	(222.3%)	(28 709)	(222.3%)	80 887	(23.4%)	(135.5%)
Cash/cash equivalents at the year begin:	6 212	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	19 124	(24 334)	(127.2%)	(24 334)	(127.2%)	98 760	(28.6%)	(124.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 310	3.9%	2 215	1.6%	2 649	2.0%	124 246	92.4%	134 420	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 148	7.4%	359	2.3%	953	6.1%	13 121	84.2%	15 582	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 950	1.5%	17 662	5.3%	29 058	8.7%	283 169	84.6%	334 839	64.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	479	3.0%	240	1.5%	285	1.8%	14 799	93.6%	15 804	3.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	712	3.6%	353	1.8%	430	2.1%	18 539	92.5%	20 034	3.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	166	34.0%	8	1.6%	8	1.6%	307	62.8%	489	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	1.6%	4	.8%	49	9.4%	458	88.2%	520	.1%	-	-	-	-
Total By Income Source	12 773	2.4%	20 841	4.0%	33 433	6.4%	454 640	87.1%	521 687	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 944	1.5%	3 394	2.6%	12 413	9.6%	111 156	86.2%	128 907	24.7%	-	-	-	-
Commercial	4 516	2.4%	10 408	5.5%	12 918	6.8%	161 964	85.3%	189 805	36.4%	-	-	-	-
Households	6 306	3.1%	7 035	3.5%	8 094	4.0%	181 373	89.4%	202 808	38.9%	-	-	-	-
Other	6	3.9%	4	2.5%	9	5.1%	147	88.5%	166	-	-	-	-	-
Total By Customer Group	12 773	2.4%	20 841	4.0%	33 433	6.4%	454 640	87.1%	521 687	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	509	100.0%	509	4.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 648	100.0%	-	-	-	-	-	-	1 648	14.7%
Loan repayments	31	100.0%	-	-	-	-	-	-	31	.3%
Trade Creditors	389	20.2%	2	.1%	555	28.9%	976	50.8%	1 922	17.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 469	40.5%	963	15.8%	-	-	2 665	43.7%	6 097	54.3%
Medical Aid deductions	1 026	100.0%	-	-	-	-	-	-	1 026	9.1%
Total	5 563	49.5%	965	8.6%	555	4.9%	4 149	36.9%	11 233	100.0%

Contact Details

Municipal Manager	Mrs Boipelo Dorcas Molthaping	053 773 9300
Chief Financial Officer	Mr Othani Ramukhuvhalhi	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	127 355	49 558	38.9%	49 558	38.9%	49 367	40.0%	.4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 012	143	3.6%	143	3.6%	766	48.9%	(81.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	830	63	7.5%	63	7.5%	128	16.4%	(51.1%)
Interest earned from Current and Non Current Assets	1 922	348	18.1%	348	18.1%	392	21.6%	(11.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	40	13.2%	40	13.2%	99	34.1%	(59.1%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	276	12	4.3%	12	4.3%	28	10.6%	(56.7%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	120 009	48 953	40.8%	48 953	40.8%	47 955	40.4%	2.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	126 675	23 442	18.5%	23 442	18.5%	31 890	24.5%	(26.5%)
Employee related costs	96 066	15 194	15.8%	15 194	15.8%	21 227	22.5%	(28.4%)
Remuneration of councillors	6 510	1 033	15.9%	1 033	15.9%	1 469	22.6%	(29.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	115	2	1.5%	2	1.5%	2	2%	6.0%
Debt impairment	100	-	-	-	-	-	-	-
Depreciation and amortisation	5 198	-	-	-	-	-	-	-
Interest	440	1	2%	1	2%	0	-	570.2%
Contracted services	7 964	1 439	18.1%	1 439	18.1%	2 501	25.2%	(42.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	100	-	-	-	-	-	-	-
Operational costs	10 183	5 773	56.7%	5 773	56.7%	6 690	58.5%	(13.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	680	26 116	-	26 116	-	17 477	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	120	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	680	26 116		26 116		17 597		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	680	26 116		26 116		17 597		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	680	26 116		26 116		17 597		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	680	26 116		26 116		17 597		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		680	228	33.5%	228	33.5%	(13 410)	(1 972.1%)	(101.7%)
National Government		-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	(111)	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	(111)	-	(100.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		680	228	33.5%	228	33.5%	(13 300)	(1 955.9%)	(101.7%)
Capital Expenditure Functional		680	228	33.5%	228	33.5%	(13 423)	(1 973.9%)	(101.7%)
Municipal governance and administration		400	140	35.0%	140	35.0%	(6 675)	(1 171.1%)	(102.1%)
Executive and Council		-	-	-	-	-	(1 456)	-	(100.0%)
Finance and administration		400	140	35.0%	140	35.0%	(5 219)	(915.7%)	(102.7%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		280	-	-	-	-	(4 801)	(4 364.1%)	(100.0%)
Community and Social Services		280	-	-	-	-	(4 519)	(4 107.9%)	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	(273)	-	(100.0%)
Health		-	-	-	-	-	(9)	-	(100.0%)
Economic and Environmental Services		-	88	-	88	-	(1 947)	-	(104.5%)
Planning and Development		-	88	-	88	-	(1 947)	-	(104.5%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		125 676	112 234	89.3%	112 234	89.3%	(129 234)	(105.1%)	
Property rates		-	-	-	-	-	-	-	
Service charges		-	-	-	-	-	-	-	

Other revenue	3 470	295	8.5%	295	8.5%	892	41.8%	(67.0%)
Transfers and Subsidies - Operational	120 285	111 614	92.8%	111 614	92.8%	(121 252)	(101.8%)	(192.1%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	1 922	326	16.9%	326	16.9%	(8 935)	(493.3%)	(103.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(120 996)	(0)	-	(0)	-	11 622	(9.2%)	(100.0%)
Suppliers and employees	(120 956)	(0)	-	(0)	-	11 622	(9.2%)	(100.0%)
Finance charges	(40)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 680	112 234	2 397.9%	112 234	2 397.9%	(117 672)	3 206.4%	(195.4%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(460)	-	-	-	-	-	-	-
Capital assets	(460)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(460)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	438	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	438	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	438	-	(100.0%)
Net Increase/(Decrease) in cash held	4 220	112 234	2 659.3%	112 234	2 659.3%	(117 234)	2 633.3%	(195.7%)
Cash/cash equivalents at the year begin:	658	-	-	-	-	608	11.1%	(100.0%)
Cash/cash equivalents at the year end:	4 878	112 234	2 300.8%	112 234	2 300.8%	(116 626)	(11 420.5%)	(196.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	458	100.0%	458	16.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	128	5.7%	1	.1%	67	3.0%	2 073	91.3%	2 270	83.2%	-	-	-	-
Total By Income Source	128	4.7%	1	-	67	2.5%	2 531	92.8%	2 728	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	20	1.4%	-	-	19	1.4%	1 379	97.2%	1 418	52.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	109	8.3%	1	.1%	48	3.6%	1 152	87.9%	1 310	48.0%	-	-	-	-
Total By Customer Group	128	4.7%	1	-	67	2.5%	2 531	92.8%	2 728	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	5	26.4%	13	73.6%	-	-	17	1.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	837	83.1%	329	32.7%	4	.4%	(163)	(16.1%)	1 008	97.1%
Auditor-General	13	100.0%	-	-	-	-	-	-	13	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	851	81.9%	334	32.2%	16	1.6%	(163)	(15.7%)	1 038	100.0%

Contact Details

Municipal Manager	Mr Kagiso Klaas Teise	053 712 8731
Chief Financial Officer	Ms Cebile Sibanyoni	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	85 045	30 858	36.3%	30 858	36.3%	9 657	11.4%	219.6%
Exchange Revenue								
Service charges - Electricity	10 554	1 495	14.2%	1 495	14.2%	1 405	13.1%	6.4%
Service charges - Water	2 641	620	23.5%	620	23.5%	1 078	42.8%	(42.4%)
Service charges - Waste Water Management	1 574	588	37.4%	588	37.4%	510	33.8%	15.4%
Service charges - Waste Management	1 713	529	30.9%	529	30.9%	454	27.7%	16.4%
Sale of Goods and Rendering of Services	40	6	15.4%	6	15.4%	25	65.9%	(75.1%)
Agency services	1 062	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 599	3 246	49.2%	3 246	49.2%	1 488	23.4%	118.1%
Interest earned from Current and Non Current Assets	450	9	1.9%	9	1.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	241	47	19.6%	47	19.6%	48	20.8%	(1.8%)
Licence and permits	1	2	396.8%	2	396.8%	0	88.0%	350.8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 324	0	-	0	-	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	13 077	9 952	76.1%	9 952	76.1%	6 420	51.6%	55.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 539	14 354	37.2%	14 354	37.2%	-	-	(100.0%)
Interest	5 163	-	-	-	-	(1 804)	(36.5%)	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	66	9	14.1%	9	14.1%	33	52.0%	(71.6%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	108 448	22 129	20.4%	22 129	20.4%	11 549	10.5%	91.6%
Employee related costs	35 054	8 753	25.0%	8 753	25.0%	7 722	24.8%	13.3%
Remuneration of councillors	4 654	1 238	26.6%	1 238	26.6%	1 186	23.7%	4.4%
Bulk purchases - electricity	15 573	9 338	60.0%	9 338	60.0%	551	3.9%	1 594.2%
Inventory consumed	2 377	763	32.1%	763	32.1%	219	6.7%	248.7%
Debt impairment	11 966	-	-	-	-	-	-	-
Depreciation and amortisation	19 452	-	-	-	-	-	-	-
Interest	897	80	8.9%	80	8.9%	-	-	(100.0%)
Contracted services	4 230	149	3.5%	149	3.5%	89	1.7%	67.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	14 244	1 808	12.7%	1 808	12.7%	1 782	18.9%	1.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 403)	8 728	-	8 728	-	(1 893)	-	-
Transfers and subsidies - capital (monetary allocations)	8 179	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 224)	8 728		8 728		(1 893)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(15 224)	8 728		8 728		(1 893)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 224)	8 728		8 728		(1 893)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 224)	8 728		8 728		(1 893)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		9 687	222	2.3%	222	2.3%	-	-	(100.0%)	
National Government		8 570	127	1.5%	127	1.5%	-	-	(100.0%)	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		8 570	127	1.5%	127	1.5%	-	-	(100.0%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		1 117	95	8.5%	95	8.5%	-	-	(100.0%)	
Capital Expenditure Functional		9 687	222	2.3%	222	2.3%	-	-	(100.0%)	
Municipal governance and administration		1 117	95	8.5%	95	8.5%	-	-	(100.0%)	
Executive and Council		33	87	260.8%	87	260.8%	-	-	(100.0%)	
Finance and administration		1 084	8	.7%	8	.7%	-	-	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		2 952	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		2 952	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		5 618	127	2.3%	127	2.3%	-	-	(100.0%)	
Energy sources		175	-	-	-	-	-	-	-	
Water Management		4 518	127	2.8%	127	2.8%	-	-	(100.0%)	
Waste Water Management		925	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		71 540	17 695	24.7%	17 695	24.7%	13 454	19.6%	31.5%
Property rates		6 541	1 253	19.2%	1 253	19.2%	974	10.9%	28.7%
Service charges		8 907	1 741	19.5%	1 741	19.5%	1 507	13.5%	15.5%

Other revenue	4 669	263	5.6%	263	5.6%	(4 209)	(374.5%)	(106.2%)
Transfers and Subsidies - Operational	38 539	14 356	37.3%	14 356	37.3%	14 154	36.1%	1.4%
Transfers and Subsidies - Capital	8 179	-	-	-	-	950	11.8%	(100.0%)
Interest	4 705	83	1.8%	83	1.8%	78	-	6.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(74 930)	(27 516)	36.7%	(27 516)	36.7%	(12 017)	17.2%	129.0%
Suppliers and employees	(74 930)	(27 516)	36.7%	(27 516)	36.7%	(12 017)	18.0%	129.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(3 390)	(9 820)	289.7%	(9 820)	289.7%	1 437	(119.6%)	(783.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(9 687)	(255)	2.6%	(255)	2.6%	-	-	(100.0%)
Capital assets	(9 687)	(255)	2.6%	(255)	2.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(9 687)	(255)	2.6%	(255)	2.6%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	5	-	5	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	5	-	5	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	5	-	5	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(13 077)	(10 070)	77.0%	(10 070)	77.0%	1 437	(21.3%)	(800.9%)
Cash/cash equivalents at the year begin:	8 255	(5 777)	(70.0%)	(5 777)	(70.0%)	492	(54.1%)	(1 274.0%)
Cash/cash equivalents at the year end:	(4 821)	(9 165)	190.1%	(9 165)	190.1%	1 929	(25.2%)	(575.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	83	3%	261	1.0%	341	1.3%	26 331	97.5%	27 016	14.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	228	3.0%	283	3.8%	158	2.1%	6 850	91.1%	7 519	3.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	811	1.4%	879	1.5%	7 458	13.1%	47 923	84.0%	57 071	29.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	199	2.4%	185	2.2%	206	2.5%	7 738	92.9%	8 328	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	176	1.4%	189	1.5%	293	2.3%	12 007	94.8%	12 665	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	969	1.4%	1 034	1.5%	1 216	1.7%	66 796	95.4%	70 014	36.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 202)	(23.9%)	3	-	0	-	11 394	123.9%	9 196	4.8%	-	-	-	-
Total By Income Source	264	.1%	2 833	1.5%	9 672	5.0%	179 039	93.3%	191 808	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	210	1.4%	237	1.6%	2 296	15.5%	12 104	81.5%	14 847	7.7%	-	-	-	-
Commercial	849	1.3%	873	1.3%	2 554	3.9%	61 098	93.5%	65 374	34.1%	-	-	-	-
Households	911	8%	1 695	1.6%	4 677	4.3%	100 304	93.2%	107 586	56.1%	-	-	-	-
Other	(1 706)	(42.6%)	29	.7%	145	3.6%	5 534	138.3%	4 002	2.1%	-	-	-	-
Total By Customer Group	264	.1%	2 833	1.5%	9 672	5.0%	179 039	93.3%	191 808	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 168	78.3%	2 259	21.7%	-	-	-	-	10 426	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	4	100.0%	-	-	-	-	4	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 168	78.3%	2 262	21.7%	-	-	-	-	10 430	100.0%

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Chief Financial Officer	Mr Frederick Strauss	027 652 8009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	107 868	28 496	26.4%	28 496	26.4%	-	-	(100.0%)
Exchange Revenue								
Service charges - Electricity	16 095	14 702	91.3%	14 702	91.3%	-	-	(100.0%)
Service charges - Water	5 623	990	17.6%	990	17.6%	-	-	(100.0%)
Service charges - Waste Water Management	4 352	787	18.1%	787	18.1%	-	-	(100.0%)
Service charges - Waste Management	4 755	834	17.5%	834	17.5%	-	-	(100.0%)
Sale of Goods and Rendering of Services	22	9	39.4%	9	39.4%	-	-	(100.0%)
Agency services	35	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 540	446	17.6%	446	17.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	211	26	12.3%	26	12.3%	-	-	(100.0%)
Licence and permits	11	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	16 414	1	-	1	-	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	11 377	10 614	93.3%	10 614	93.3%	-	-	(100.0%)
Surcharges and Taxes	1 793	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	-	-	-	-	-	-	-
Licences or permits	6	4	68.8%	4	68.8%	-	-	(100.0%)
Transfer and subsidies - Operational	42 265	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	528	84	16.0%	84	16.0%	-	-	(100.0%)
Gains on disposal of Assets	11	-	-	-	-	-	-	-
Other Gains	1 831	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	104 364	11 996	11.5%	11 996	11.5%	-	-	(100.0%)
Employee related costs	31 407	3 612	11.5%	3 612	11.5%	-	-	(100.0%)
Remuneration of councillors	5 314	880	16.6%	880	16.6%	-	-	(100.0%)
Bulk purchases - electricity	21 022	1 764	8.4%	1 764	8.4%	-	-	(100.0%)
Inventory consumed	2 703	235	8.7%	235	8.7%	-	-	(100.0%)
Debt impairment	3 069	-	-	-	-	-	-	-
Depreciation and amortisation	5 543	-	-	-	-	-	-	-
Interest	955	-	-	-	-	-	-	-
Contracted services	16 606	3 716	22.4%	3 716	22.4%	-	-	(100.0%)
Transfers and subsidies	1 159	23	2.0%	23	2.0%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	14 993	1 767	11.8%	1 767	11.8%	-	-	(100.0%)
Losses on disposal of Assets	4	-	-	-	-	-	-	-
Other Losses	1 590	-	-	-	-	-	-	-
Surplus/(Deficit)	3 504	16 500	-	16 500	-	-	-	-
Transfers and subsidies - capital (monetary allocations)	10 269	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 773	16 500		16 500		-		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 773	16 500		16 500				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 773	16 500		16 500		-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 773	16 500		16 500		-		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		14 350	829	5.8%	829	5.8%	-	-	(100.0%)
National Government		10 270	829	8.1%	829	8.1%	-	-	(100.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		10 270	829	8.1%	829	8.1%	-	-	(100.0%)
Borrowing		2 800	-	-	-	-	-	-	-
Internally generated funds		1 280	-	-	-	-	-	-	-
Capital Expenditure Functional		14 350	829	5.8%	829	5.8%	-	-	(100.0%)
Municipal governance and administration		680	-	-	-	-	-	-	-
Executive and Council		280	-	-	-	-	-	-	-
Finance and administration		400	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		600	-	-	-	-	-	-	-
Community and Social Services		600	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		2 800	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		2 800	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		10 270	829	8.1%	829	8.1%	-	-	(100.0%)
Energy sources		1 500	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		8 770	829	9.4%	829	9.4%	-	-	(100.0%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		110 429	3 694	3.3%	3 694	3.3%	-	-	(100.0%)
Property rates		10 620	590	5.6%	590	5.6%	-	-	(100.0%)
Service charges		25 837	2 988	11.6%	2 988	11.6%	-	-	(100.0%)

Other revenue	18 491	109	.6%	109	.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	42 672	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	10 269	-	-	-	-	-	-	-
Interest	2 540	7	.3%	7	.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(89 307)	(12 961)	14.5%	(12 961)	14.5%	-	-	(100.0%)
Suppliers and employees	(89 307)	(12 961)	14.5%	(12 961)	14.5%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 122	(9 268)	(43.9%)	(9 268)	(43.9%)	-	-	(100.0%)
Cash Flow from Investing Activities								
Receipts	-	(63)	-	(63)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(63)	-	(63)	-	-	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(14 350)	(953)	6.6%	(953)	6.6%	-	-	(100.0%)
Capital assets	(14 350)	(953)	6.6%	(953)	6.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(14 350)	(1 016)	7.1%	(1 016)	7.1%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	7	-	7	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	7	-	7	-	-	-	(100.0%)
Payments	(750)	-	-	-	-	-	-	-
Repayment of borrowing	(750)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(750)	7	(1.0%)	7	(1.0%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	6 022	(10 277)	(170.7%)	(10 277)	(170.7%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	47 204	36 227	76.7%	36 227	76.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	53 226	27 950	52.5%	27 950	52.5%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	503	3.2%	543	3.5%	533	3.4%	13 955	89.8%	15 533	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2	-	853	6.5%	589	4.5%	11 743	89.1%	13 186	16.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	462	1.5%	428	1.4%	9 692	30.7%	21 012	66.5%	31 594	38.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	499	5.5%	352	3.9%	339	3.7%	7 944	87.0%	9 134	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	468	4.5%	422	4.0%	374	3.6%	9 163	87.9%	10 427	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	0	-	0	-	531	100.0%	531	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 680)	(186.0%)	23	2.6%	26	2.8%	2 534	280.6%	903	1.1%	-	-	-	-
Total By Income Source	254	.3%	2 621	3.2%	11 552	14.2%	66 882	82.3%	81 309	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18	4%	265	5.4%	875	17.7%	3 788	76.6%	4 946	6.1%	-	-	-	-
Commercial	60	9%	487	7.5%	1 641	25.1%	4 343	66.5%	6 531	8.0%	-	-	-	-
Households	1 081	2.3%	1 620	3.5%	2 244	4.8%	41 478	89.3%	46 423	57.1%	-	-	-	-
Other	(904)	(3.9%)	248	1.1%	6 792	29.0%	17 272	73.8%	23 408	28.8%	-	-	-	-
Total By Customer Group	254	.3%	2 621	3.2%	11 552	14.2%	66 882	82.3%	81 309	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	154	100.0%	-	-	-	-	154	40.2%
Other	86	37.6%	1	.3%	89	39.0%	53	23.1%	229	59.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	86	22.5%	155	40.4%	89	23.3%	53	13.8%	383	100.0%

Contact Details

Municipal Manager	Mr F. Manuel	053 382 3012
Chief Financial Officer	Mr Tsietsi Mohale	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	88 337	27 274	30.9%	27 274	30.9%	26 617	32.3%	2.5%
Exchange Revenue								
Service charges - Electricity	16 312	4 335	26.6%	4 335	26.6%	4 177	28.5%	3.8%
Service charges - Water	4 280	1 324	30.9%	1 324	30.9%	1 091	26.6%	21.3%
Service charges - Waste Water Management	3 826	962	25.1%	962	25.1%	905	24.7%	6.3%
Service charges - Waste Management	2 953	753	25.5%	753	25.5%	695	24.6%	8.3%
Sale of Goods and Rendering of Services	138	53	38.6%	53	38.6%	23	17.4%	131.6%
Agency services	71	25	35.8%	25	35.8%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 462	840	24.3%	840	24.3%	815	24.6%	3.1%
Interest earned from Current and Non Current Assets	1 852	388	20.9%	388	20.9%	570	48.1%	(31.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	551	177	32.0%	177	32.0%	149	28.1%	18.8%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 787	89	5.0%	89	5.0%	91	12.0%	(2.0%)
Non-Exchange Revenue								
Property rates	8 143	2 569	31.6%	2 569	31.6%	2 465	31.6%	4.2%
Surcharges and Taxes	2 924	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	0	1.0%	0	1.0%	0	.8%	32.6%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 205	15 523	37.7%	15 523	37.7%	15 442	38.7%	.5%
Interest	819	237	28.9%	237	28.9%	196	25.0%	20.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	88 329	16 796	19.0%	16 796	19.0%	17 474	21.4%	(3.9%)
Employee related costs	41 191	7 053	17.1%	7 053	17.1%	6 874	21.5%	2.6%
Remuneration of councillors	5 663	1 194	21.1%	1 194	21.1%	1 235	23.2%	(3.3%)
Bulk purchases - electricity	15 309	3 232	21.1%	3 232	21.1%	3 910	28.4%	(17.3%)
Inventory consumed	2 358	264	11.2%	264	11.2%	237	8.2%	11.2%
Debt impairment	2 150	-	-	-	-	-	-	-
Depreciation and amortisation	1 462	-	-	-	-	-	-	-
Interest	104	5	5.0%	5	5.0%	9	8.8%	(40.5%)
Contracted services	8 654	1 495	17.3%	1 495	17.3%	2 674	24.8%	(44.1%)
Transfers and subsidies	525	2	.4%	2	.4%	24	7.2%	(91.1%)
Irrecoverable debts written off	26	329	1 260.4%	329	1 260.4%	169	677.6%	94.2%
Operational costs	10 888	3 222	29.6%	3 222	29.6%	2 340	22.2%	37.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7	10 478	-	10 478	-	9 144	-	-
Transfers and subsidies - capital (monetary allocations)	40 728	348	.9%	348	.9%	2 641	8.4%	(86.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 735	10 826		10 826		11 784		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 735	10 826		10 826		11 784		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 735	10 826		10 826		11 784		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 735	10 826		10 826		11 784		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		44 447	10 490	23.6%	10 490	23.6%	5 648	17.5%	85.7%
National Government		40 347	10 368	25.7%	10 368	25.7%	5 608	17.8%	84.9%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		40 347	10 368	25.7%	10 368	25.7%	5 608	17.8%	84.9%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		4 100	122	3.0%	122	3.0%	40	4.4%	203.1%
Capital Expenditure Functional		44 447	10 490	23.6%	10 490	23.6%	5 648	17.5%	85.7%
Municipal governance and administration		300	122	40.6%	122	40.6%	40	10.9%	203.1%
Executive and Council		100	48	48.0%	48	48.0%	-	-	(100.0%)
Finance and administration		200	74	36.9%	74	36.9%	40	67.0%	83.6%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		2 600	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		2 600	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		41 547	10 368	25.0%	10 368	25.0%	5 608	17.8%	84.9%
Energy sources		1 500	534	35.6%	534	35.6%	-	-	(100.0%)
Water Management		30 000	9 834	32.8%	9 834	32.8%	5 608	28.0%	75.4%
Waste Water Management		8 847	-	-	-	-	-	-	-
Waste Management		1 200	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		130 734	32 577	24.9%	32 577	24.9%	22 895	19.6%	
Property rates		5 318	1 160	21.8%	1 160	21.8%	7 630	162.3%	
Service charges		27 360	(6 452)	(23.6%)	(6 452)	(23.6%)	(193 561)	(779.4%)	

Other revenue	14 583	641	4.4%	641	4.4%	5 790	38.2%	(88.9%)
Transfers and Subsidies - Operational	41 547	20 301	48.9%	20 301	48.9%	121 478	305.3%	(83.3%)
Transfers and Subsidies - Capital	40 728	16 294	40.0%	16 294	40.0%	81 550	259.6%	(80.0%)
Interest	1 199	633	52.8%	633	52.8%	8	.6%	8 223.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(85 894)	(16 067)	18.7%	(16 067)	18.7%	-	-	(100.0%)
Suppliers and employees	(85 790)	(16 067)	18.7%	(16 067)	18.7%	-	-	(100.0%)
Finance charges	(104)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	44 841	16 510	36.8%	16 510	36.8%	22 895	70.4%	(27.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(44 447)	(12 059)	27.1%	(12 059)	27.1%	(90)	.2%	13 234.5%
Capital assets	(44 447)	(12 059)	27.1%	(12 059)	27.1%	(90)	.2%	13 234.5%
Net Cash from(used) Investing Activities	(44 447)	(12 059)	27.1%	(12 059)	27.1%	(90)	.2%	13 234.5%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	394	4 451	1 131.0%	4 451	1 131.0%	22 805	(486.7%)	(80.5%)
Cash/cash equivalents at the year begin:	15 897	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	16 291	4 451	27.3%	4 451	27.3%	22 805	245.0%	(80.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	984	5.9%	435	2.6%	310	1.9%	14 868	89.6%	16 597	26.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 013	19.5%	106	2.0%	92	1.8%	3 986	76.7%	5 197	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 056	6.9%	1 049	6.8%	280	1.8%	12 954	84.4%	15 340	24.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	738	5.2%	258	1.8%	212	1.5%	12 847	91.4%	14 055	22.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	590	5.0%	220	1.9%	177	1.5%	10 785	91.6%	11 771	18.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	6.2%	6	1.1%	4	.7%	528	92.0%	574	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	14.4%	43	12.7%	2	.5%	244	72.5%	337	.5%	-	-	-	-
Total By Income Source	4 464	7.0%	2 117	3.3%	1 077	1.7%	56 213	88.0%	63 870	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 199	6.1%	1 169	5.9%	343	1.7%	16 980	86.2%	19 692	30.8%	-	-	-	-
Commercial	783	22.5%	62	1.8%	52	1.5%	2 576	74.2%	3 473	5.4%	-	-	-	-
Households	2 183	5.5%	841	2.1%	647	1.6%	35 800	90.7%	39 471	61.8%	-	-	-	-
Other	298	24.2%	44	3.6%	35	2.8%	857	69.4%	1 234	1.9%	-	-	-	-
Total By Customer Group	4 464	7.0%	2 117	3.3%	1 077	1.7%	56 213	88.0%	63 870	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 817	48.0%	-	-	-	-	3 056	52.0%	5 874	84.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	41	3.7%	-	-	-	-	1 061	96.3%	1 103	15.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 859	41.0%	-	-	-	-	4 118	59.0%	6 976	100.0%

Contact Details

Municipal Manager	Mr Johannes Jonkers	053 285 0998
Chief Financial Officer	Ms Lesley-ann Gouws	053 284 0998

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	170 436	40 521	23.8%	40 521	23.8%	14 207	10.0%	185.2%	
Exchange Revenue									
Service charges - Electricity	35 765	10 489	29.3%	10 489	29.3%	6 072	20.5%	72.7%	
Service charges - Water	12 569	3 531	28.1%	3 531	28.1%	1 887	15.7%	87.1%	
Service charges - Waste Water Management	10 736	1 492	13.9%	1 492	13.9%	863	12.5%	72.9%	
Service charges - Waste Management	12 061	2 725	22.6%	2 725	22.6%	1 190	8.1%	129.0%	
Sale of Goods and Rendering of Services	132	8	6.1%	8	6.1%	5	3.6%	75.4%	
Agency services	450	156	34.6%	156	34.6%	-	-	(100.0%)	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 776	524	29.5%	524	29.5%	142	8.3%	269.7%	
Interest earned from Current and Non Current Assets	4 575	47	1.0%	47	1.0%	193	5.0%	(75.7%)	
Dividends	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	386	84	21.8%	84	21.8%	31	14.6%	168.1%	
Licence and permits	1 100	287	26.1%	287	26.1%	108	10.3%	165.1%	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	22	4	16.6%	4	16.6%	-	-	(100.0%)	
Non-Exchange Revenue									
Property rates	18 437	5 585	30.3%	5 585	30.3%	3 183	14.5%	75.5%	
Surcharges and Taxes	9 396	-	-	-	-	-	-	-	
Fines, penalties and forfeits	143	5	3.8%	5	3.8%	-	-	(100.0%)	
Licences or permits	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	41 006	15 315	37.3%	15 315	37.3%	183	4%	8 282.4%	
Interest	883	269	30.5%	269	30.5%	60	8.9%	352.5%	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	21 000	-	-	-	-	(291)	-	(100.0%)	
Other Gains	-	-	-	-	-	581	-	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	146 541	35 195	24.0%	35 195	24.0%	9 494	6.9%	270.7%	
Employee related costs	40 775	13 454	33.0%	13 454	33.0%	4 529	9.1%	197.0%	
Remuneration of councillors	5 298	1 307	24.7%	1 307	24.7%	429	8.9%	204.7%	
Bulk purchases - electricity	30 115	11 427	37.9%	11 427	37.9%	2 326	8.1%	391.2%	
Inventory consumed	538	252	46.7%	252	46.7%	45	3.3%	462.6%	
Debt impairment	13 943	-	-	-	-	-	-	-	
Depreciation and amortisation	17 669	-	-	-	-	-	-	-	
Interest	1 200	1 509	125.7%	1 509	125.7%	318	26.5%	374.3%	
Contracted services	17 608	4 576	26.0%	4 576	26.0%	1 129	6.3%	305.4%	
Transfers and subsidies	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	3 533	-	-	-	-	0	-	(100.0%)	
Operational costs	15 860	2 671	16.8%	2 671	16.8%	718	5.4%	272.1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	23 895	5 326	-	5 326	-	4 713	-	-	
Transfers and subsidies - capital (monetary allocations)	28 812	-	-	-	-	9 054	23.4%	(100.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	52 707	5 326		5 326		13 767			
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	52 707	5 326		5 326		13 767			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	52 707	5 326		5 326		13 767			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	52 707	5 326		5 326		13 767			

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		28 812	(306 321)	(1 063.2%)	(306 321)	(1 063.2%)	13 669	34.4%	(2 341.1%)
National Government		28 812	(96 566)	(335.2%)	(96 566)	(335.2%)	13 393	35.0%	(821.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		28 812	(96 566)	(335.2%)	(96 566)	(335.2%)	13 393	35.0%	(821.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	(209 755)	-	(209 755)	-	275	18.4%	(76 273.2%)
Capital Expenditure Functional		28 812	(306 895)	(1 065.2%)	(306 895)	(1 065.2%)	13 669	34.4%	(2 345.3%)
Municipal governance and administration		-	(207 531)	-	(207 531)	-	275	27.5%	(75 465.4%)
Executive and Council		-	(202 576)	-	(202 576)	-	-	-	(100.0%)
Finance and administration		-	(4 955)	-	(4 955)	-	275	27.5%	(1 899.4%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	(249)	-	(249)	-	-	-	(100.0%)
Community and Social Services		-	(249)	-	(249)	-	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	(17 672)	-	(17 672)	-	1 600	64.0%	(1 204.6%)
Planning and Development		-	(511)	-	(511)	-	-	-	(100.0%)
Road Transport		-	(17 161)	-	(17 161)	-	1 600	80.0%	(1 172.7%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		28 812	(81 443)	(282.7%)	(81 443)	(282.7%)	11 793	32.5%	(790.6%)
Energy sources		-	(11 484)	-	(11 484)	-	-	-	(100.0%)
Water Management		20 000	(67 769)	(338.8%)	(67 769)	(338.8%)	9 958	29.9%	(780.6%)
Waste Water Management		8 812	(1 825)	(20.7%)	(1 825)	(20.7%)	252	8.4%	(824.5%)
Waste Management		-	(365)	-	(365)	-	1 584	-	(123.1%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		157 012	(6 247)	(4.0%)	(6 247)	(4.0%)	6 743	3.9%	(192.7%)
Property rates		14 749	(29 964)	(203.2%)	(29 964)	(203.2%)	83	.5%	(36 198.0%)
Service charges		65 552	4 180	6.4%	4 180	6.4%	2 841	4.8%	47.1%

Other revenue	2 318	560	24.1%	560	24.1%	151	1.7%	270.8%
Transfers and Subsidies - Operational	41 006	10 117	24.7%	10 117	24.7%	3 269	7.4%	209.5%
Transfers and Subsidies - Capital	28 812	8 000	27.8%	8 000	27.8%	-	-	(100.0%)
Interest	4 675	860	18.8%	860	18.8%	399	10.3%	115.5%
Dividends	-	-	-	-	-	-	-	-
Payments	(120 701)	(206)	.2%	(206)	.2%	-	-	(100.0%)
Suppliers and employees	(119 501)	(195)	.2%	(195)	.2%	-	-	(100.0%)
Finance charges	(1 200)	(11)	.9%	(11)	.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 311	(6 454)	(17.8%)	(6 454)	(17.8%)	6 743	14.1%	(195.7%)
Cash Flow from Investing Activities								
Receipts	-	(89)	-	(89)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	(89)	-	(89)	-	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(33 134)	(9 753)	29.4%	(9 753)	29.4%	(2)	-	542 023.1%
Capital assets	(33 134)	(9 753)	29.4%	(9 753)	29.4%	(2)	-	542 023.1%
Net Cash from/(used) Investing Activities	(33 134)	(9 842)	29.7%	(9 842)	29.7%	(2)	-	546 959.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 177	(16 295)	(512.9%)	(16 295)	(512.9%)	6 741	313.3%	(341.7%)
Cash/cash equivalents at the year begin:	13 221	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	16 399	6 065	37.0%	6 065	37.0%	6 741	8.2%	(10.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 871	5.6%	-	-	1 105	3.3%	30 389	91.1%	33 365	27.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 603	22.9%	-	-	381	3.4%	8 376	73.7%	11 361	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 572	10.9%	-	-	1 083	4.6%	20 016	84.6%	23 672	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	728	5.7%	-	-	274	2.2%	11 690	92.1%	12 691	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 569	10.9%	-	-	703	4.9%	12 154	84.3%	14 426	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	11.0%	-	-	18	4.9%	303	84.1%	360	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	569	5.0%	-	-	220	1.9%	10 678	93.1%	11 467	9.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(106)	(.7%)	233	1.5%	(159)	(1.0%)	15 685	100.2%	15 653	12.7%	-	-	-	-
Total By Income Source	9 846	8.0%	233	.2%	3 625	2.9%	109 290	88.9%	122 995	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	338	15.7%	(20)	(.9%)	148	6.8%	1 695	78.4%	2 161	1.8%	-	-	-	-
Commercial	2 517	23.3%	(18)	(.2%)	594	5.5%	7 706	71.3%	10 800	8.8%	-	-	-	-
Households	5 941	6.5%	(13)	-	2 433	2.7%	83 418	90.9%	91 779	74.6%	-	-	-	-
Other	1 049	5.7%	284	1.6%	450	2.5%	16 471	90.2%	18 254	14.8%	-	-	-	-
Total By Customer Group	9 846	8.0%	233	.2%	3 625	2.9%	109 290	88.9%	122 995	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 662	7.6%	5 212	10.9%	5 592	11.7%	33 531	69.9%	47 998	68.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	202	2.3%	111	1.3%	127	1.4%	8 352	95.0%	8 792	12.5%
Auditor-General	1 621	13.8%	-	-	97	.8%	10 008	85.4%	11 726	16.7%
Other	487	26.4%	521	28.3%	151	8.2%	685	37.1%	1 844	2.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 972	8.5%	5 844	8.3%	5 967	8.5%	52 577	74.7%	70 360	100.0%

Contact Details

Municipal Manager	Mr Willie Blundin	053 384 0101
Chief Financial Officer	Mr Leonard Coackley	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	90 616	20 941	23.1%	20 941	23.1%	17 043	19.9%	22.9%
Exchange Revenue								
Service charges - Electricity	18 309	3 237	17.7%	3 237	17.7%	2 607	15.8%	24.1%
Service charges - Water	10 352	1 798	17.4%	1 798	17.4%	1 451	15.0%	23.9%
Service charges - Waste Water Management	3 092	700	22.6%	700	22.6%	452	23.9%	54.9%
Service charges - Waste Management	2 346	655	27.9%	655	27.9%	395	18.0%	65.9%
Sale of Goods and Rendering of Services	44	9	21.6%	9	21.6%	12	28.0%	(20.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 301	2 499	30.1%	2 499	30.1%	1 683	21.7%	48.5%
Interest earned from Current and Non Current Assets	500	23	4.6%	23	4.6%	4	2.4%	526.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	508	101	19.8%	101	19.8%	65	12.5%	54.3%
Licence and permits	114	6	5.6%	6	5.6%	9	8.5%	(29.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	121	1	.9%	1	.9%	1	.6%	45.5%
Non-Exchange Revenue								
Property rates	10 497	11 390	108.5%	11 390	108.5%	9 804	90.7%	16.2%
Surcharges and Taxes	-	11	-	11	-	9	-	22.2%
Fines, penalties and forfeits	33	-	-	-	-	-	-	-
Licences or permits	33	5	14.0%	5	14.0%	1	4.6%	224.4%
Transfer and subsidies - Operational	36 366	506	1.4%	506	1.4%	550	1.5%	(8.0%)
Interest	-	-	-	-	-	0	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	106 143	16 293	15.4%	16 293	15.4%	16 378	16.0%	(.5%)
Employee related costs	39 800	8 228	20.7%	8 228	20.7%	7 850	19.7%	4.8%
Remuneration of councillors	5 257	1 283	24.4%	1 283	24.4%	1 126	28.3%	14.0%
Bulk purchases - electricity	15 957	4 817	30.2%	4 817	30.2%	5 130	36.0%	(6.1%)
Inventory consumed	8 278	14	.2%	14	.2%	35	.5%	(59.0%)
Debt impairment	9 962	-	-	-	-	-	-	-
Depreciation and amortisation	6 204	-	-	-	-	-	-	-
Interest	2 452	394	16.1%	394	16.1%	282	12.0%	39.6%
Contracted services	4 416	418	9.5%	418	9.5%	402	10.0%	4.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	13 818	1 139	8.2%	1 139	8.2%	1 554	11.7%	(26.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 528)	4 648	-	4 648	-	665	-	-
Transfers and subsidies - capital (monetary allocations)	28 429	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 901	4 648		4 648		665		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 901	4 648		4 648		665		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 901	4 648		4 648		665		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 901	4 648		4 648		665		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		27 196	1 679	6.2%	1 679	6.2%	4 151	29.4%	(59.5%)
National Government		26 946	1 678	6.2%	1 678	6.2%	4 127	29.9%	(59.4%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		26 946	1 678	6.2%	1 678	6.2%	4 127	29.9%	(59.4%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		250	1	.6%	1	.6%	23	7.2%	(93.6%)
Capital Expenditure Functional		28 196	1 679	6.0%	1 679	6.0%	4 151	29.4%	(59.5%)
Municipal governance and administration		1 250	1	.1%	1	.1%	23	7.2%	(93.6%)
Executive and Council		250	1	.6%	1	.6%	23	7.2%	(93.6%)
Finance and administration		1 000	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		26 946	1 678	6.2%	1 678	6.2%	4 127	29.9%	(59.4%)
Energy sources		8 499	-	-	-	-	-	-	-
Water Management		18 447	1 678	9.1%	1 678	9.1%	4 127	33.5%	(59.4%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		73 220	10 061	13.7%	10 061	13.7%	11 674	14.3%	
Property rates		6 928	21 394	308.8%	21 394	308.8%	841	12.9%	
Service charges		27 872	2 573	9.2%	2 573	9.2%	2 623	14.1%	

Other revenue	(14 210)	(13 905)	97.9%	(13 905)	97.9%	2 110	41.5%	(759.0%)
Transfers and Subsidies - Operational	42 393	-	-	-	-	2 900	6.9%	(100.0%)
Transfers and Subsidies - Capital	9 737	-	-	-	-	3 200	36.4%	(100.0%)
Interest	500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(86 577)	(35 212)	40.7%	(35 212)	40.7%	(27 140)	32.7%	29.7%
Suppliers and employees	(84 126)	(35 212)	41.9%	(35 212)	41.9%	(27 140)	33.6%	29.7%
Finance charges	(2 452)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(13 457)	(25 151)	188.3%	(25 151)	188.3%	(15 466)	948.7%	62.6%
Cash Flow from Investing Activities								
Receipts	114	-	-	-	-	-	-	-
Proceeds on disposal of PPE	114	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(27 196)	(1 931)	7.1%	(1 931)	7.1%	(4 151)	29.4%	(53.5%)
Capital assets	(27 196)	(1 931)	7.1%	(1 931)	7.1%	(4 151)	29.4%	(53.5%)
Net Cash from(used) Investing Activities	(27 082)	(1 931)	7.1%	(1 931)	7.1%	(4 151)	29.4%	(53.5%)
Cash Flow from Financing Activities								
Receipts	-	(1)	-	(1)	-	(5)	(46.3%)	(75.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	(1)	-	(5)	(46.3%)	(75.8%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	(1)	-	(1)	-	(5)	(46.3%)	(75.8%)
Net Increase/(Decrease) in cash held	(40 439)	(27 084)	67.0%	(27 084)	67.0%	(19 621)	124.6%	38.0%
Cash/cash equivalents at the year begin:	(13 821)	-	-	-	-	(1 670)	(33.8%)	(100.0%)
Cash/cash equivalents at the year end:	(54 261)	(23 312)	43.0%	(23 312)	43.0%	(21 291)	197.1%	9.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	676	1.0%	585	.9%	559	.8%	64 542	97.3%	66 362	39.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	587	13.1%	487	10.9%	233	5.2%	3 174	70.8%	4 482	2.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 906	64.9%	133	.7%	350	1.9%	5 957	32.5%	18 346	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	253	2.1%	222	1.8%	210	1.7%	11 567	94.4%	12 253	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	239	2.0%	212	1.7%	202	1.7%	11 494	94.6%	12 147	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	899	1.7%	796	1.5%	802	1.6%	48 991	95.1%	51 488	30.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	1.9%	26	1.7%	26	1.7%	1 496	94.8%	1 578	.9%	-	-	-	-
Total By Income Source	14 590	8.8%	2 462	1.5%	2 383	1.4%	147 222	88.3%	166 657	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	336	25.5%	106	8.1%	95	7.2%	778	59.2%	1 314	8%	-	-	-	-
Commercial	8 102	47.0%	488	2.8%	371	2.2%	8 264	48.0%	17 224	10.3%	-	-	-	-
Households	6 153	4.2%	1 868	1.3%	1 918	1.3%	138 179	93.3%	148 118	88.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 590	8.8%	2 462	1.5%	2 383	1.4%	147 222	88.3%	166 657	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 570	2.4%	2 176	3.3%	1 667	2.5%	60 397	91.8%	65 809	52.8%
Bulk Water	714	2.2%	388	1.2%	972	3.0%	30 818	93.7%	32 893	26.4%
PAYE deductions	596	100.0%	-	-	-	-	-	-	596	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	352	100.0%	-	-	-	-	-	-	352	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	53.8%	168	35.8%	3	.6%	46	9.7%	469	.4%
Auditor-General	-	-	-	-	-	-	4 659	100.0%	4 659	3.7%
Other	1 054	5.3%	(2 999)	(15.2%)	525	2.7%	21 133	107.2%	19 712	15.8%
Medical Aid deductions	153	100.0%	-	-	-	-	-	-	153	.1%
Total	4 690	3.8%	(267)	(.2%)	3 167	2.5%	117 052	93.9%	124 642	100.0%

Contact Details

Municipal Manager	Mr Samantha Tatas Titus	054 933 1022
Chief Financial Officer	Mr Amogelang Leteane	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	170 489	49 914	29.3%	49 914	29.3%	47 960	29.7%	4.1%
Exchange Revenue								
Service charges - Electricity	19 592	5 128	26.2%	5 128	26.2%	4 551	24.4%	12.7%
Service charges - Water	5 424	1 031	19.0%	1 031	19.0%	1 098	30.0%	(6.1%)
Service charges - Waste Water Management	9 775	2 418	24.7%	2 418	24.7%	2 276	20.0%	6.3%
Service charges - Waste Management	7 355	1 799	24.5%	1 799	24.5%	1 703	24.2%	5.6%
Sale of Goods and Rendering of Services	1 232	398	32.3%	398	32.3%	121	15.6%	229.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 462	5 499	21.6%	5 499	21.6%	5 031	20.6%	9.3%
Interest earned from Current and Non Current Assets	46	-	-	-	-	22	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	38	7	18.2%	7	18.2%	3	139.1%	147.3%
Rental from Fixed Assets	327	-	-	-	-	16	568.6%	(100.0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	732	103	14.0%	103	14.0%	103	34.5%	.2%
Non-Exchange Revenue								
Property rates	15 251	3 760	24.7%	3 760	24.7%	3 392	23.2%	10.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	612	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	76 862	28 031	36.5%	28 031	36.5%	27 974	38.4%	.2%
Interest	7 781	1 740	22.4%	1 740	22.4%	1 670	23.4%	4.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	197 039	38 825	19.7%	38 825	19.7%	33 147	20.1%	17.1%
Employee related costs	59 997	12 809	21.4%	12 809	21.4%	11 040	20.3%	16.0%
Remuneration of councillors	5 270	1 313	24.9%	1 313	24.9%	1 249	22.4%	5.1%
Bulk purchases - electricity	25 000	-	-	-	-	1 881	7.5%	(100.0%)
Inventory consumed	14 050	3 729	26.5%	3 729	26.5%	1 607	12.0%	132.1%
Debt impairment	31 883	7 971	25.0%	7 971	25.0%	4 264	25.0%	86.9%
Depreciation and amortisation	23 541	5 885	25.0%	5 885	25.0%	5 885	25.0%	-
Interest	600	-	-	-	-	-	-	-
Contracted services	16 283	2 501	15.4%	2 501	15.4%	2 231	28.8%	12.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	19 810	4 618	23.3%	4 618	23.3%	4 991	31.5%	(7.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	604	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 549)	11 088	-	11 088	-	14 812	-	-
Transfers and subsidies - capital (monetary allocations)	32 601	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 052	11 088		11 088		14 812		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 052	11 088		11 088		14 812		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 052	11 088		11 088		14 812		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 052	11 088		11 088		14 812		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		36 361	7 129	19.6%	7 129	19.6%	18 459	43.7%	(61.4%)
National Government		32 601	6 924	21.2%	6 924	21.2%	18 459	43.7%	(62.5%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		32 601	6 924	21.2%	6 924	21.2%	18 459	43.7%	(62.5%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		3 760	205	5.4%	205	5.4%	-	-	(100.0%)
Capital Expenditure Functional		36 361	7 129	19.6%	7 129	19.6%	18 459	43.7%	(61.4%)
Municipal governance and administration		1 810	31	1.7%	31	1.7%	-	-	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		1 810	31	1.7%	31	1.7%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		1 450	174	12.0%	174	12.0%	-	-	(100.0%)
Community and Social Services		300	-	-	-	-	-	-	-
Sport And Recreation		1 150	174	15.1%	174	15.1%	-	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		33 101	6 924	20.9%	6 924	20.9%	18 459	43.7%	(62.5%)
Energy sources		500	-	-	-	-	-	-	-
Water Management		22 601	4 597	20.3%	4 597	20.3%	10 312	46.3%	(55.4%)
Waste Water Management		10 000	2 328	23.3%	2 328	23.3%	8 147	40.7%	(71.4%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		178 505	63 115	35.4%	63 115	35.4%	67 458	17.6%	
Property rates		9 150	4 298	47.0%	4 298	47.0%	1 070	13.8%	
Service charges		25 207	5 205	20.7%	5 205	20.7%	5 253	24.3%	

Other revenue	14 366	4 313	30.0%	4 313	30.0%	2 361	1.0%	82.6%
Transfers and Subsidies - Operational	76 662	33 672	43.8%	33 672	43.8%	30 395	41.7%	10.8%
Transfers and Subsidies - Capital	32 601	15 157	46.5%	15 157	46.5%	28 292	67.0%	(46.4%)
Interest	20 319	469	2.3%	469	2.3%	86	-	445.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(143 552)	(42 315)	29.5%	(42 315)	29.5%	(52 779)	77.4%	(19.8%)
Suppliers and employees	(142 952)	(42 315)	29.6%	(42 315)	29.6%	(52 779)	79.6%	(19.8%)
Finance charges	(600)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	34 953	20 799	59.5%	20 799	59.5%	14 679	4.7%	41.7%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(36 076)	(7 129)	19.8%	(7 129)	19.8%	(18 459)	43.7%	(61.4%)
Capital assets	(36 076)	(7 129)	19.8%	(7 129)	19.8%	(18 459)	43.7%	(61.4%)
Net Cash from/(used) Investing Activities	(36 076)	(7 129)	19.8%	(7 129)	19.8%	(18 459)	43.7%	(61.4%)
Cash Flow from Financing Activities								
Receipts	25	16	63.3%	16	63.3%	(0)	(7.4%)	(4 064.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	25	16	63.3%	16	63.3%	(0)	(7.4%)	(4 064.3%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25	16	63.3%	16	63.3%	(0)	(.1%)	(4 064.3%)
Net Increase/(Decrease) in cash held	(1 098)	13 686	(1 246.1%)	13 686	(1 246.1%)	(3 781)	(1.4%)	(462.0%)
Cash/cash equivalents at the year begin:	1 104	828	75.0%	828	75.0%	1 387	2 003.7%	(40.3%)
Cash/cash equivalents at the year end:	6	15 100	257 847.8%	15 100	257 847.8%	(2 674)	(1.0%)	(664.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	475	6%	388	5%	385	5%	74 549	98.4%	75 796	15.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	613	2.0%	365	1.2%	453	1.5%	28 679	95.2%	30 110	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 261	2.0%	1 115	1.7%	1 074	1.7%	60 664	94.6%	64 113	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	922	1.2%	908	1.1%	903	1.1%	76 719	96.6%	79 453	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	681	1.2%	661	1.2%	647	1.2%	52 914	96.4%	54 903	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 513	1.4%	2 461	1.3%	2 472	1.3%	177 108	96.0%	184 553	37.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112	2.5%	42	.9%	36	.8%	4 270	95.7%	4 460	.9%	-	-	-	-
Total By Income Source	6 576	1.3%	5 941	1.2%	5 969	1.2%	474 902	96.3%	493 388	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	438	6.0%	447	6.2%	433	6.0%	5 949	81.9%	7 267	1.5%	-	-	-	-
Commercial	762	2.7%	447	1.6%	547	1.9%	26 873	93.9%	28 629	5.8%	-	-	-	-
Households	5 352	1.2%	5 020	1.1%	4 967	1.1%	439 640	96.6%	454 979	92.2%	-	-	-	-
Other	24	.9%	27	1.1%	22	.9%	2 441	97.1%	2 512	.5%	-	-	-	-
Total By Customer Group	6 576	1.3%	5 941	1.2%	5 969	1.2%	474 902	96.3%	493 388	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 049	7.9%	11 565	8.3%	11 571	8.3%	105 842	75.6%	140 028	48.7%
Bulk Water	2 419	1.8%	4 470	3.2%	4 204	3.1%	126 590	91.9%	137 683	47.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	920	100.0%	-	-	920	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	617	9.2%	772	11.5%	898	13.3%	4 443	66.0%	6 729	2.3%
Auditor-General	309	12.6%	345	14.1%	364	14.9%	1 429	58.4%	2 446	.9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14 394	5.0%	17 152	6.0%	17 957	6.2%	238 304	82.8%	287 807	100.0%

Contact Details

Municipal Manager	Mr Tumelo Thage	053 437 3111
Chief Financial Officer	Ms Kedisalethe Khaziwa	053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	527 919	108 657	20.6%	108 657	20.6%	116 089	25.3%	(6.4%)
Exchange Revenue								
Service charges - Electricity	159 927	33 776	21.1%	33 776	21.1%	39 246	32.5%	(13.9%)
Service charges - Water	61 257	7 972	13.0%	7 972	13.0%	9 076	15.7%	(12.2%)
Service charges - Waste Water Management	22 600	2 700	11.9%	2 700	11.9%	3 863	18.0%	(30.1%)
Service charges - Waste Management	26 984	3 247	12.0%	3 247	12.0%	4 484	17.3%	(27.6%)
Sale of Goods and Rendering of Services	4 389	118	2.7%	118	2.7%	109	2.8%	8.3%
Agency services	98	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 281	9 926	42.6%	9 926	42.6%	5 830	26.1%	70.3%
Interest earned from Current and Non Current Assets	16 933	5 707	33.7%	5 707	33.7%	156	3.5%	3 554.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 308	-	-	-	-	299	23.8%	(100.0%)
Rental from Fixed Assets	3 549	114	3.2%	114	3.2%	475	14.0%	(75.9%)
Licence and permits	4 024	589	14.6%	589	14.6%	674	40.5%	(12.7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	577	123	21.3%	123	21.3%	154	37.7%	(20.3%)
Non-Exchange Revenue								
Property rates	59 953	9 355	15.6%	9 355	15.6%	21 540	37.5%	(56.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	635	1	2%	1	2%	3	.5%	(51.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	77 232	31 170	40.4%	31 170	40.4%	29 403	40.1%	6.0%
Interest	4 585	3 413	74.4%	3 413	74.4%	293	6.7%	1 064.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	446	-	446	-	484	-	(7.8%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	60 588	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	564 107	135 798	24.1%	135 798	24.1%	74 622	16.4%	82.0%
Employee related costs	119 328	26 395	22.1%	26 395	22.1%	25 412	24.1%	3.9%
Remuneration of councillors	8 045	1 916	23.8%	1 916	23.8%	1 718	23.6%	11.5%
Bulk purchases - electricity	152 145	47 393	31.2%	47 393	31.2%	32 804	26.1%	44.5%
Inventory consumed	54 491	13 533	24.8%	13 533	24.8%	3 547	7.1%	281.5%
Debt impairment	42 900	34 950	81.5%	34 950	81.5%	-	-	(100.0%)
Depreciation and amortisation	72 392	-	-	-	-	-	-	-
Interest	20 653	1 401	6.8%	1 401	6.8%	1 178	6.8%	18.9%
Contracted services	45 075	6 906	15.3%	6 906	15.3%	6 524	29.4%	5.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	-	-	-	-	-	-	-
Operational costs	37 828	3 304	8.7%	3 304	8.7%	3 439	12.5%	(3.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	10 152	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 188)	(27 141)	-	(27 141)	-	41 466	-	-
Transfers and subsidies - capital (monetary allocations)	22 696	3 094	13.6%	3 094	13.6%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13 492)	(24 048)		(24 048)		41 466		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(13 492)	(24 048)		(24 048)		41 466		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 492)	(24 048)		(24 048)		41 466		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 492)	(24 048)		(24 048)		41 466		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		77 642	5 400	7.0%	5 400	7.0%	224	.8%	2 310.7%
National Government		47 139	2 690	5.7%	2 690	5.7%	224	.9%	1 101.1%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		47 139	2 690	5.7%	2 690	5.7%	224	.9%	1 101.1%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		30 503	2 709	8.9%	2 709	8.9%	-	-	(100.0%)
Capital Expenditure Functional		77 642	5 400	7.0%	5 400	7.0%	224	.8%	2 310.7%
Municipal governance and administration		1 050	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		1 050	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		9 063	37	.4%	37	.4%	-	-	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		9 063	37	.4%	37	.4%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		67 529	5 362	7.9%	5 362	7.9%	224	.9%	2 294.1%
Energy sources		4 517	-	-	-	-	-	-	-
Water Management		9 695	-	-	-	-	-	-	-
Waste Water Management		53 317	5 362	10.1%	5 362	10.1%	224	.9%	2 294.1%
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		493 840	242 032	49.0%	242 032	49.0%	186 471	49.8%	
Property rates		47 117	6	-	6	-	61 874	112.5%	
Service charges		236 208	9 473	4.0%	9 473	4.0%	419 103	204.2%	

Other revenue	70 374	9 630	13.7%	9 630	13.7%	(756 637)	(18 473.3%)	(101.3%)
Transfers and Subsidies - Operational	77 232	216 399	280.2%	216 399	280.2%	426 931	538.3%	(49.3%)
Transfers and Subsidies - Capital	22 696	6 426	28.3%	6 426	28.3%	35 000	133.0%	(81.6%)
Interest	40 213	98	.2%	98	.2%	200	4.5%	(51.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(529 180)	(146 276)	27.6%	(146 276)	27.6%	(85 538)	24.6%	71.0%
Suppliers and employees	(508 527)	(146 276)	28.8%	(146 276)	28.8%	(85 538)	25.9%	71.0%
Finance charges	(20 653)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(35 340)	95 756	(271.0%)	95 756	(271.0%)	100 933	381.3%	(5.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(89 289)	(6 287)	7.0%	(6 287)	7.0%	(258)	.9%	2 340.8%
Capital assets	(89 289)	(6 287)	7.0%	(6 287)	7.0%	(258)	.9%	2 340.8%
Net Cash from(used) Investing Activities	(89 289)	(6 287)	7.0%	(6 287)	7.0%	(258)	.9%	2 340.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	4 979	-	(100.0%)
Short term loans	-	-	-	-	-	4 979	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	4 979	-	(100.0%)
Net Increase/(Decrease) in cash held	(124 628)	89 469	(71.8%)	89 469	(71.8%)	105 654	(6 401.6%)	(15.3%)
Cash/cash equivalents at the year begin:	253 877	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	129 249	89 469	69.2%	89 469	69.2%	105 654	4 076.3%	(15.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 764	6.0%	67	-	8 919	5.5%	142 941	88.4%	161 691	34.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 543	26.0%	1 510	2.1%	8 053	11.3%	43 300	60.6%	71 407	15.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 347	8.9%	48	-	5 586	5.3%	90 041	85.7%	105 022	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 117	8.0%	9	-	2 081	5.3%	33 748	86.6%	38 955	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 804	6.4%	21	-	3 359	4.5%	66 698	89.1%	74 882	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	.9%	0	-	4	.6%	745	98.5%	756	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 013)	(45.7%)	9	.1%	225	1.7%	18 943	143.9%	13 163	2.8%	-	-	-	-
Total By Income Source	39 569	8.5%	1 664	.4%	28 228	6.1%	396 415	85.1%	465 876	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 646	22.3%	13	.1%	1 464	9.0%	11 233	68.7%	16 355	3.5%	-	-	-	-
Commercial	11 136	13.4%	1 517	1.8%	7 212	8.7%	63 063	76.0%	82 928	17.8%	-	-	-	-
Households	24 787	6.8%	135	-	19 552	5.3%	322 119	87.9%	366 592	78.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 569	8.5%	1 664	.4%	28 228	6.1%	396 415	85.1%	465 876	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 552	6.4%	19	-	-	-	226 075	93.6%	241 647	48.5%
Bulk Water	-	-	-	-	-	-	225 737	100.0%	225 737	45.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 263	31.1%	105	.4%	15	.1%	20 415	68.5%	29 799	6.0%
Auditor-General	12	1.3%	-	-	-	-	889	98.7%	901	2%
Other	-	-	-	-	-	-	7	100.0%	7	-
Medical Aid deductions	646	100.0%	-	-	-	-	-	-	646	.1%
Total	25 473	5.1%	124	-	15	-	473 123	94.9%	498 736	100.0%

Contact Details

Municipal Manager	Ms R Sebela	027 718 8100
Chief Financial Officer	Mr Heintj Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	77 789	28 723	36.9%	28 723	36.9%	26 396	33.1%	8.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 300	870	20.2%	870	20.2%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	100	43	43.1%	43	43.1%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	2 060	602	29.2%	602	29.2%	303	23.6%	98.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 020	616	30.5%	616	30.5%	-	-	(100.0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	160	78	48.7%	78	48.7%	51	5.0%	54.2%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	30	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 119	26 514	38.4%	26 514	38.4%	26 043	38.4%	1.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	77 274	19 033	24.6%	19 033	24.6%	15 472	19.2%	23.0%
Employee related costs	50 760	12 659	24.9%	12 659	24.9%	9 725	20.1%	30.2%
Remuneration of councillors	5 078	1 218	24.0%	1 218	24.0%	1 160	23.7%	5.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	239	14	5.7%	14	5.7%	46	22.5%	(70.5%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 326	-	-	-	-	-	-	-
Interest	138	35	25.6%	35	25.6%	12	7.3%	185.9%
Contracted services	7 694	1 840	23.9%	1 840	23.9%	1 196	9.0%	53.8%
Transfers and subsidies	550	541	98.4%	541	98.4%	553	114.9%	(2.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	11 491	2 728	23.7%	2 728	23.7%	2 779	22.6%	(1.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	515	9 689	-	9 689	-	10 924	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	515	9 689		9 689		10 924		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	515	9 689		9 689		10 924		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	515	9 689		9 689		10 924		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	515	9 689		9 689		10 924		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		515	-	-	-	-	-	-	
National Government		-	-	-	-	-	-	-	
Provincial Government		15	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	
Transfers recognised - capital		15	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	
Internally generated funds		500	-	-	-	-	-	-	
Capital Expenditure Functional		515	-	-	-	-	-	-	
Municipal governance and administration		-	-	-	-	-	-	-	
Executive and Council		-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	
Economic and Environmental Services		515	-	-	-	-	-	-	
Planning and Development		515	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	
Trading Services		-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	
Water Management		-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities		79 529	74 936	94.2%	74 936	94.2%	45 594	57.7%	64.4%
Receipts		-	-	-	-	-	-	-	-
Property rates		-	-	-	-	-	-	-	-

Other revenue	11 520	45 001	390.6%	45 001	390.6%	16 178	163.8%	178.2%
Transfers and Subsidies - Operational	66 009	29 589	44.8%	29 589	44.8%	29 113	42.9%	1.6%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	2 000	346	17.3%	346	17.3%	303	23.6%	14.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(87 563)	(38 324)	43.8%	(38 324)	43.8%	(32 113)	40.7%	19.3%
Suppliers and employees	(87 295)	(38 324)	43.9%	(38 324)	43.9%	(32 113)	41.1%	19.3%
Finance charges	(168)	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(8 034)	36 612	(455.7%)	36 612	(455.7%)	13 480	7 367.6%	171.6%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(515)	-	-	-	-	-	-	-
Capital assets	(515)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(515)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(236)	-	-	-	-	-	-	-
Repayment of borrowing	(236)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(236)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 785)	36 612	(416.8%)	36 612	(416.8%)	13 480	(25 653.0%)	171.6%
Cash/cash equivalents at the year begin:	9 850	22 361	227.0%	22 361	227.0%	14 311	145.3%	56.3%
Cash/cash equivalents at the year end:	1 066	53 666	5 036.5%	53 666	5 036.5%	27 811	283.9%	93.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	208	9.9%	205	9.7%	205	9.7%	1 487	70.6%	2 105	84.7%	-	-	-	-
Interest on Arrear Debtor Accounts	16	5.8%	15	5.4%	13	4.7%	229	84.2%	272	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	71	65.6%	26	23.6%	4	3.5%	8	7.3%	109	4.4%	-	-	-	-
Total By Income Source	295	11.9%	245	9.9%	221	8.9%	1 724	69.4%	2 486	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	215	10.0%	214	10.0%	212	9.9%	1 509	70.2%	2 151	86.5%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	80	23.9%	31	9.3%	9	2.7%	214	64.1%	335	13.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	295	11.9%	245	9.9%	221	8.9%	1 724	69.4%	2 486	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Sydney Adams	027 712 8000
Chief Financial Officer	Mr Quinton Cloete	027 712 8000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	591 898	79 342	13.4%	79 342	13.4%	85 847	16.0%	(7.6%)
Exchange Revenue								
Service charges - Electricity	199 937	38 140	19.2%	38 140	19.2%	31 133	18.6%	22.5%
Service charges - Water	56 696	11 932	21.0%	11 932	21.0%	11 143	20.4%	7.1%
Service charges - Waste Water Management	25 769	1 579	6.1%	1 579	6.1%	5 460	22.1%	(71.1%)
Service charges - Waste Management	17 633	1 353	7.7%	1 353	7.7%	3 753	22.2%	(63.9%)
Sale of Goods and Rendering of Services	265	108	40.6%	108	40.6%	(83)	(74.0%)	(229.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 632	17 759	27.5%	17 759	27.5%	18 823	31.9%	(5.7%)
Interest earned from Current and Non Current Assets	3 489	3	.1%	3	.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 128	81	7.2%	81	7.2%	10	1.7%	702.6%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 516	3	.1%	3	.1%	3	.1%	26.5%
Non-Exchange Revenue								
Property rates	52 071	6 405	12.3%	6 405	12.3%	10 575	21.2%	(39.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 250	20	.9%	20	.9%	13	.5%	55.3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 309	-	-	-	-	-	-	-
Interest	12 000	1 958	16.3%	1 958	16.3%	5 016	68.3%	(61.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	472 413	65 820	13.9%	65 820	13.9%	61 189	10.8%	7.6%
Employee related costs	148 056	32 922	22.2%	32 922	22.2%	29 780	21.3%	10.5%
Remuneration of councillors	8 511	1 994	23.4%	1 994	23.4%	1 939	25.3%	2.8%
Bulk purchases - electricity	93 026	242	.3%	242	.3%	2 503	2.8%	(90.3%)
Inventory consumed	102 964	20 467	19.9%	20 467	19.9%	15 520	14.6%	31.9%
Debt impairment	28 520	-	-	-	-	-	-	-
Depreciation and amortisation	35 939	-	-	-	-	-	-	-
Interest	5 000	-	-	-	-	-	-	-
Contracted services	34 137	7 571	22.2%	7 571	22.2%	9 054	16.1%	(16.4%)
Transfers and subsidies	-	5	-	5	-	-	-	(100.0%)
Irrecoverable debts written off	3 577	-	-	-	-	-	-	-
Operational costs	12 683	2 618	20.6%	2 618	20.6%	2 392	13.6%	9.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	119 485	13 522	-	13 522	-	24 658	-	-
Transfers and subsidies - capital (monetary allocations)	76 281	-	-	-	-	71	.1%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	195 766	13 522		13 522		24 729		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	195 766	13 522		13 522		24 729		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	195 766	13 522		13 522		24 729		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	195 766	13 522		13 522		24 729		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		106 725	8 536	8.0%	8 536	8.0%	2 477	2.8%	244.7%
National Government		90 925	8 172	9.0%	8 172	9.0%	2 180	2.9%	274.9%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		90 925	8 172	9.0%	8 172	9.0%	2 180	2.9%	274.9%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		15 800	365	2.3%	365	2.3%	297	2.0%	22.8%
Capital Expenditure Functional		106 725	8 536	8.0%	8 536	8.0%	2 477	2.8%	244.7%
Municipal governance and administration		600	365	60.8%	365	60.8%	297	10.2%	22.9%
Executive and Council		-	-	-	-	-	239	23.9%	(100.0%)
Finance and administration		600	365	60.8%	365	60.8%	58	3.0%	534.4%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		10 000	-	-	-	-	0	-	(100.0%)
Community and Social Services		10 000	-	-	-	-	0	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		3 000	-	-	-	-	1 406	29.6%	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		3 000	-	-	-	-	1 406	29.6%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		93 125	8 172	8.8%	8 172	8.8%	774	1.1%	956.1%
Energy sources		15 000	-	-	-	-	-	-	-
Water Management		39 013	976	2.5%	976	2.5%	-	-	(100.0%)
Waste Water Management		39 112	7 195	18.4%	7 195	18.4%	774	1.8%	829.9%
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		542 502	50 872	9.4%	50 872	9.4%	45 285	8.1%	
Property rates		31 242	5 827	18.6%	5 827	18.6%	5 213	14.1%	
Service charges		199 436	40 898	20.5%	40 898	20.5%	34 743	13.8%	

Other revenue	11 661	2 882	24.7%	2 882	24.7%	5 230	38.1%	(44.9%)
Transfers and Subsidies - Operational	149 309	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	76 281	-	-	-	-	81	.1%	(100.0%)
Interest	74 672	1 263	1.7%	1 263	1.7%	17	.1%	7 258.6%
Dividends	-	3	-	3	-	-	-	(100.0%)
Payments	(399 896)	(6 954)	1.7%	(6 954)	1.7%	(12 652)	3.1%	(45.0%)
Suppliers and employees	(394 896)	(6 954)	1.8%	(6 954)	1.8%	(12 652)	3.1%	(45.0%)
Finance charges	(5 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	142 606	43 918	30.8%	43 918	30.8%	32 633	22.7%	34.6%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(90 275)	(11 300)	12.5%	(11 300)	12.5%	(7 443)	8.4%	51.8%
Capital assets	(90 275)	(11 300)	12.5%	(11 300)	12.5%	(7 443)	8.4%	51.8%
Net Cash from(used) Investing Activities	(90 275)	(11 300)	12.5%	(11 300)	12.5%	(7 443)	8.4%	51.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	52 331	32 618	62.3%	32 618	62.3%	25 190	46.0%	29.5%
Cash/cash equivalents at the year begin:	32 000	30 915	96.6%	30 915	96.6%	(66 968)	(188.5%)	(146.2%)
Cash/cash equivalents at the year end:	84 331	32 864	39.0%	32 864	39.0%	32 081	35.5%	2.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 051	1.4%	5 751	1.6%	6 211	1.8%	332 575	95.1%	349 587	24.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 004	9.2%	7 555	7.7%	2 856	2.9%	78 415	80.2%	97 830	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 552	1.9%	3 066	1.7%	2 733	1.5%	173 228	94.9%	182 576	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 339	1.2%	2 352	1.2%	2 655	1.3%	191 614	96.3%	198 960	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 579	1.2%	1 537	1.2%	1 751	1.3%	127 132	96.3%	132 000	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 246	1.9%	9 332	1.9%	10 119	2.1%	455 304	94.1%	484 002	33.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	-	11	.1%	4	-	9 474	99.8%	9 493	.7%	-	-	-	-
Total By Income Source	30 775	2.1%	29 603	2.0%	26 330	1.8%	1 367 742	94.0%	1 454 449	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 978	2.3%	5 946	3.5%	3 234	1.9%	156 717	92.3%	169 874	11.7%	-	-	-	-
Commercial	8 820	7.6%	5 423	4.7%	2 753	2.4%	98 393	85.3%	115 388	7.9%	-	-	-	-
Households	17 977	1.5%	18 234	1.6%	20 343	1.7%	1 112 633	95.2%	1 169 186	80.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 775	2.1%	29 603	2.0%	26 330	1.8%	1 367 742	94.0%	1 454 449	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	11	.1%	20 860	99.9%	20 871	4.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 362	1.5%	1 637	.3%	224	-	490 425	98.2%	499 648	96.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 362	1.4%	1 637	.3%	235	-	511 285	98.2%	520 519	100.0%

Contact Details

Municipal Manager	Mr Zithulele NIKANI	053 474 9700
Chief Financial Officer	Ms Tsholo Modisa	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	76 843	34 665	45.1%	34 665	45.1%	34 346	45.5%	9%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	550	45	8.2%	45	8.2%	88	14.6%	(48.7%)
Agency services	2 523	2 303	91.3%	2 303	91.3%	2 303	95.0%	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 100	356	32.4%	356	32.4%	454	60.6%	(21.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	1 400	424	30.3%	424	30.3%	376	28.9%	12.9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	389	162	41.7%	162	41.7%	163	45.4%	(.5%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	70 881	31 375	44.3%	31 375	44.3%	30 962	44.2%	1.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	76 442	19 286	25.2%	19 286	25.2%	18 433	27.3%	4.6%
Employee related costs	57 386	14 679	25.6%	14 679	25.6%	13 176	26.4%	11.4%
Remuneration of councillors	6 895	1 646	23.9%	1 646	23.9%	1 504	23.5%	9.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 322	260	19.6%	260	19.6%	409	20.9%	(36.5%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	2 030	523	25.8%	523	25.8%	804	41.2%	(34.9%)
Transfers and subsidies	35	45	127.2%	45	127.2%	15	-	199.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	7 774	2 134	27.4%	2 134	27.4%	2 526	39.8%	(15.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	401	15 379	-	15 379	-	15 913	-	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	401	15 379		15 379		15 913		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	401	15 379		15 379		15 913		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	401	15 379		15 379		15 913		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	401	15 379		15 379		15 913		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		400	(1)	(.2%)	(1)	(.2%)	-	-	(100.0%)
National Government		-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		400	(1)	(.2%)	(1)	(.2%)	-	-	(100.0%)
Capital Expenditure Functional		400	(1)	(.2%)	(1)	(.2%)	-	-	(100.0%)
Municipal governance and administration		400	(1)	(.2%)	(1)	(.2%)	-	-	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		400	(1)	(.2%)	(1)	(.2%)	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		76 843	32 150	41.8%	32 150	41.8%	30 903	40.9%	4.0%
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-

Other revenue	4 862	4 146	85.3%	4 146	85.3%	2 753	55.9%	50.6%
Transfers and Subsidies - Operational	70 881	27 648	39.0%	27 648	39.0%	27 695	39.6%	(2%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	1 100	356	32.4%	356	32.4%	454	60.6%	(21.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(73 572)	(3 507)	4.8%	(3 507)	4.8%	(3 461)	5.4%	1.3%
Suppliers and employees	(73 572)	(3 507)	4.8%	(3 507)	4.8%	(3 461)	5.4%	1.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 271	28 643	875.7%	28 643	875.7%	27 442	241.0%	4.4%
Cash Flow from Investing Activities								
Receipts	-	(216)	-	(216)	-	(192)	-	12.8%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(216)	-	(216)	-	(192)	-	12.8%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(400)	1	(2%)	1	(2%)	-	-	(100.0%)
Capital assets	(400)	1	(2%)	1	(2%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(400)	(216)	53.9%	(216)	53.9%	(192)	127.8%	12.4%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 871	28 427	990.3%	28 427	990.3%	27 250	242.5%	4.3%
Cash/cash equivalents at the year begin:	640	233	36.4%	233	36.4%	674	10.2%	(65.5%)
Cash/cash equivalents at the year end:	3 510	28 694	817.4%	28 694	817.4%	27 924	156.5%	2.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	625	100.0%	-	-	-	-	625	100.0%	-	-	-	-
Total By Income Source	-	-	625	100.0%	-	-	-	-	625	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	625	100.0%	-	-	-	-	625	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	625	100.0%	-	-	-	-	625	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	782	12.0%	55	.8%	54	.8%	5 638	86.4%	6 530	92.9%
Other	485	97.5%	-	-	-	-	12	2.5%	497	7.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 267	18.0%	55	.8%	54	.8%	5 651	80.4%	7 027	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 631 0891
Chief Financial Officer	Mr Bradley Franklin James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	100 245	42 904	42.8%	42 904	42.8%	30 042	32.5%	42.8%
Exchange Revenue								
Service charges - Electricity	11 557	2 305	19.9%	2 305	19.9%	1 768	15.3%	30.4%
Service charges - Water	11 189	2 170	19.4%	2 170	19.4%	3 172	22.1%	(31.6%)
Service charges - Waste Water Management	5 083	645	12.7%	645	12.7%	893	14.8%	(27.8%)
Service charges - Waste Management	2 005	312	15.6%	312	15.6%	438	21.7%	(28.6%)
Sale of Goods and Rendering of Services	100	17	17.0%	17	17.0%	50	119.9%	(66.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 047	656	13.0%	656	13.0%	570	-	15.1%
Interest earned from Current and Non Current Assets	444	108	24.4%	108	24.4%	135	38.7%	(20.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	86	15.2%	86	15.2%	83	16.0%	4.1%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	10 875	2 874	26.4%	2 874	26.4%	4 501	68.9%	(36.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 774	33 560	78.5%	33 560	78.5%	18 281	43.9%	83.6%
Interest	865	169	19.5%	169	19.5%	151	-	12.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 736	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	101 323	23 493	23.2%	23 493	23.2%	17 847	19.1%	31.6%
Employee related costs	30 781	8 656	28.1%	8 656	28.1%	7 249	22.5%	19.4%
Remuneration of councillors	4 489	1 075	23.9%	1 075	23.9%	984	23.3%	9.3%
Bulk purchases - electricity	19 800	7 510	37.9%	7 510	37.9%	2 782	25.2%	170.0%
Inventory consumed	2 903	495	17.0%	495	17.0%	661	14.6%	(25.2%)
Debt impairment	3 000	62	2.1%	62	2.1%	-	-	(100.0%)
Depreciation and amortisation	8 871	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	6 275	3 232	51.5%	3 232	51.5%	2 974	65.1%	8.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 721	-	-	-	-	-	-	-
Operational costs	11 483	2 462	21.4%	2 462	21.4%	3 197	36.4%	(23.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 078)	19 411	-	19 411	-	12 195	-	-
Transfers and subsidies - capital (monetary allocations)	18 492	10 413	56.3%	10 413	56.3%	4 366	18.0%	138.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 414	29 824		29 824		16 561		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 414	29 824		29 824		16 561		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 414	29 824		29 824		16 561		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 414	29 824		29 824		16 561		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		18 492	19 062	103.1%	19 062	103.1%	5 406	24.7%	252.6%	
National Government		18 492	19 062	103.1%	19 062	103.1%	5 406	24.7%	252.6%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		18 492	19 062	103.1%	19 062	103.1%	5 406	24.7%	252.6%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		-	-	-	-	-	-	-	-	
Capital Expenditure Functional		18 492	19 062	103.1%	19 062	103.1%	5 406	24.7%	252.6%	
Municipal governance and administration		-	-	-	-	-	-	-	-	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		18 492	19 062	103.1%	19 062	103.1%	5 406	24.7%	252.6%	
Energy sources		400	120	30.0%	120	30.0%	863	-	(86.1%)	
Water Management		18 092	18 942	104.7%	18 942	104.7%	4 543	20.8%	316.9%	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		164 510	84 702	51.5%	84 702	51.5%	33 765	22.0%	150.9%
Property rates		9 901	760	7.7%	760	7.7%	386	7.9%	97.0%
Service charges		22 279	2 538	11.4%	2 538	11.4%	1 730	6.8%	46.7%

Other revenue	77 031	50 824	66.0%	50 824	66.0%	16 268	27.8%	212.4%
Transfers and Subsidies - Operational	36 674	30 560	83.3%	30 560	83.3%	14 981	37.3%	104.0%
Transfers and Subsidies - Capital	18 492	-	-	-	-	900	3.7%	(100.0%)
Interest	134	20	14.6%	20	14.6%	(500)	(142.8%)	(103.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	(56 236)	(50 610)	90.0%	(50 610)	90.0%	(8 711)	13.3%	481.0%
Suppliers and employees	(56 236)	(50 610)	90.0%	(50 610)	90.0%	(8 711)	13.3%	481.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	108 275	34 092	31.5%	34 092	31.5%	25 054	28.4%	36.1%
Cash Flow from Investing Activities								
Receipts	9 736	-	-	-	-	-	-	-
Proceeds on disposal of PPE	9 736	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(21 266)	(21 072)	99.1%	(21 072)	99.1%	(5 406)	24.7%	289.8%
Capital assets	(21 266)	(21 072)	99.1%	(21 072)	99.1%	(5 406)	24.7%	289.8%
Net Cash from/(used) Investing Activities	(11 530)	(21 072)	182.8%	(21 072)	182.8%	(5 406)	43.1%	289.8%
Cash Flow from Financing Activities								
Receipts	-	19	-	19	-	21	-	(7.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	19	-	19	-	21	-	(7.2%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	19	-	19	-	21	-	(7.2%)
Net Increase/(Decrease) in cash held	96 745	13 039	13.5%	13 039	13.5%	19 669	26.0%	(33.7%)
Cash/cash equivalents at the year begin:	28 164	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	124 908	20 360	16.3%	20 360	16.3%	(33 524)	(44.2%)	(160.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3.1%	803	2.3%	1 327	3.8%	31 484	90.7%	34 705	39.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	5%	149	1.2%	182	1.4%	12 166	96.9%	12 559	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	6%	21	.6%	21	6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Income Source	1 848	2.1%	1 618	1.8%	2 099	2.4%	83 381	93.7%	88 946	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	86	13.3%	90	13.9%	48	7.4%	423	65.4%	646	7%	-	-	-	-
Commercial	310	3.4%	247	2.7%	234	2.6%	8 361	91.4%	9 152	10.3%	-	-	-	-
Households	1 432	1.9%	1 261	1.7%	1 796	2.4%	71 367	94.1%	75 856	85.3%	-	-	-	-
Other	20	6%	21	.6%	21	6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Customer Group	1 848	2.1%	1 618	1.8%	2 099	2.4%	83 381	93.7%	88 946	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	144 917	100.0%	144 917	45.3%
Bulk Water	-	-	-	-	-	-	10 076	100.0%	10 076	3.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	141 512	100.0%	141 512	44.2%
Auditor-General	-	-	-	-	-	-	18 181	100.0%	18 181	5.7%
Other	-	-	-	-	-	-	5 426	100.0%	5 426	1.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	320 111	100.0%	320 111	100.0%

Contact Details

Municipal Manager	Mr Barnett	053 050 5161
Chief Financial Officer	Mr Barnett	053 050 5161

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	126 487	30 136	23.8%	30 136	23.8%	35 572	24.2%	(15.3%)
Exchange Revenue								
Service charges - Electricity	28 982	3 037	10.5%	3 037	10.5%	4 743	17.7%	(36.0%)
Service charges - Water	8 318	1 734	20.8%	1 734	20.8%	1 635	18.6%	6.0%
Service charges - Waste Water Management	4 893	1 193	24.4%	1 193	24.4%	1 134	34.3%	5.2%
Service charges - Waste Management	5 686	1 289	22.7%	1 289	22.7%	1 024	16.8%	25.9%
Sale of Goods and Rendering of Services	121	50	41.0%	50	41.0%	1 359	98.1%	(96.3%)
Agency services	455	205	45.1%	205	45.1%	46	25.4%	347.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 968	2 064	29.6%	2 064	29.6%	1 686	21.2%	22.4%
Interest earned from Current and Non Current Assets	-	7	-	7	-	7	.8%	(3.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	467	129	27.7%	129	27.7%	88	62.1%	47.4%
Rental from Fixed Assets	2 586	354	13.7%	354	13.7%	273	33.7%	29.6%
Licence and permits	1 034	11	1.1%	11	1.1%	1	1.8%	1 808.2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	888	125	14.0%	125	14.0%	(1)	(.7%)	(20 090.2%)
Non-Exchange Revenue								
Property rates	23 553	18 642	79.1%	18 642	79.1%	12 174	42.6%	53.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	-	-	-	-	12	111.0%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 841	629	1.9%	629	1.9%	11 112	35.0%	(94.3%)
Interest	-	374	-	374	-	185	4.9%	102.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	9 552	296	3.1%	296	3.1%	93	.9%	218.2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	131	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	136 326	24 462	17.9%	24 462	17.9%	17 384	13.5%	40.7%
Employee related costs	48 806	11 446	23.5%	11 446	23.5%	10 617	26.0%	7.8%
Remuneration of councillors	4 811	1 413	29.4%	1 413	29.4%	1 273	27.4%	11.0%
Bulk purchases - electricity	26 021	4 634	17.8%	4 634	17.8%	194	.8%	2 290.3%
Inventory consumed	1 554	67	4.3%	67	4.3%	89	6.3%	(24.5%)
Debt impairment	3 248	-	-	-	-	-	-	-
Depreciation and amortisation	12 616	-	-	-	-	-	-	-
Interest	10 372	915	8.8%	915	8.8%	1	-	61 611.6%
Contracted services	10 174	1 574	15.5%	1 574	15.5%	904	6.9%	74.1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 056	406	19.8%	406	19.8%	498	28.9%	(18.3%)
Operational costs	16 368	4 006	24.5%	4 006	24.5%	3 807	24.5%	5.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	298	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 839)	5 674	-	5 674	-	18 188	-	-
Transfers and subsidies - capital (monetary allocations)	16 904	1 044	6.2%	1 044	6.2%	2 438	19.1%	(57.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 065	6 718		6 718		20 626		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 065	6 718		6 718		20 626		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 065	6 718		6 718		20 626		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 065	6 718		6 718		20 626		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		21 727	1 708	7.9%	1 708	7.9%	3 040	21.6%	(43.8%)
National Government		16 957	1 702	10.0%	1 702	10.0%	3 040	23.8%	(44.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		16 957	1 702	10.0%	1 702	10.0%	3 040	23.8%	(44.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		4 770	6	.1%	6	.1%	-	-	(100.0%)
Capital Expenditure Functional		21 727	1 708	7.9%	1 708	7.9%	3 040	21.6%	(43.8%)
Municipal governance and administration		150	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		150	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		9 000	704	7.8%	704	7.8%	-	-	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		9 000	704	7.8%	704	7.8%	-	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		1 190	6	.5%	6	.5%	-	-	(100.0%)
Planning and Development		540	6	1.1%	6	1.1%	-	-	(100.0%)
Road Transport		650	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		11 387	998	8.8%	998	8.8%	3 040	23.8%	(67.2%)
Energy sources		1 000	-	-	-	-	-	-	-
Water Management		9 587	998	10.4%	998	10.4%	1 044	20.9%	(4.5%)
Waste Water Management		800	-	-	-	-	1 996	25.7%	(100.0%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		143 395	97 543	68.0%	97 543	68.0%	71 373	60.1%	
Property rates		18 522	4 630	25.0%	4 630	25.0%	16 096	70.3%	
Service charges		58 530	49 102	83.9%	49 102	83.9%	39 464	109.5%	

Other revenue	16 598	23 237	140.0%	23 237	140.0%	(107 488)	(1 187.3%)	(121.6%)
Transfers and Subsidies - Operational	32 841	15 045	45.8%	15 045	45.8%	61 804	194.6%	(75.7%)
Transfers and Subsidies - Capital	16 904	5 517	32.6%	5 517	32.6%	61 497	482.0%	(91.0%)
Interest	-	12	-	12	-	0	-	7 132.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(132 834)	(32 255)	24.3%	(32 255)	24.3%	(33 804)	30.9%	(4.6%)
Suppliers and employees	(122 462)	(32 255)	26.3%	(32 255)	26.3%	(33 804)	34.2%	(4.6%)
Finance charges	(10 372)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	10 561	65 288	618.2%	65 288	618.2%	37 570	401.0%	73.8%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(24 986)	(1 855)	7.4%	(1 855)	7.4%	(3 496)	24.9%	(46.9%)
Capital assets	(24 986)	(1 855)	7.4%	(1 855)	7.4%	(3 496)	24.9%	(46.9%)
Net Cash from/(used) Investing Activities	(24 986)	(1 855)	7.4%	(1 855)	7.4%	(3 496)	24.9%	(46.9%)
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	(14 425)	63 432	(439.8%)	63 432	(439.8%)	34 074	(725.7%)	86.2%
Cash/cash equivalents at the year begin:	306	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(14 119)	63 432	(449.3%)	63 432	(449.3%)	34 074	256.8%	86.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 447	3.4%	784	1.8%	540	1.3%	39 669	93.5%	42 441	23.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 118	13.4%	477	5.7%	150	1.8%	6 590	79.1%	8 335	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 541	3.8%	11 489	17.1%	403	6%	52 619	78.5%	67 052	36.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 058	4.0%	681	2.5%	423	1.6%	24 617	91.9%	26 779	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	979	3.5%	607	2.2%	382	1.4%	25 692	92.9%	27 659	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	3.0%	33	1.1%	39	1.3%	2 837	94.6%	2 999	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	1.9%	79	.9%	83	1.0%	8 238	96.2%	8 559	4.7%	-	-	-	-
Total By Income Source	7 390	4.0%	14 150	7.7%	2 021	1.1%	160 263	87.2%	183 824	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	183	1.5%	2 015	16.0%	49	4%	10 365	82.2%	12 612	6.9%	-	-	-	-
Commercial	1 467	5.9%	4 828	19.3%	168	7%	18 574	74.2%	25 036	13.6%	-	-	-	-
Households	5 740	3.9%	7 308	5.0%	1 804	1.2%	131 324	89.8%	146 176	79.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 390	4.0%	14 150	7.7%	2 021	1.1%	160 263	87.2%	183 824	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	3 049	3.4%	3 076	3.4%	83 070	93.1%	89 195	81.3%
Bulk Water	-	-	-	-	68	20.4%	265	79.6%	333	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 623	16.2%	83	.8%	307	3.1%	7 986	79.9%	9 998	9.1%
Auditor-General	423	4.1%	-	-	90	.9%	9 715	95.0%	10 228	9.3%
Other	-	-	2	65.5%	1	34.5%	-	-	2	-
Medical Aid deductions	-	-	-	-	-	-	9	100.0%	9	-
Total	2 046	1.9%	3 133	2.9%	3 541	3.2%	101 045	92.1%	109 766	100.0%

Contact Details

Municipal Manager	Mr Joseph Gerhardus Cloete	027 851 1137
Chief Financial Officer	Mrs Dineo Moshobane	027 851 1131

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	323 316	78 840	24.4%	78 840	24.4%	69 577	22.9%	13.3%
Exchange Revenue								
Service charges - Electricity	75 155	16 731	22.3%	16 731	22.3%	13 934	20.6%	20.1%
Service charges - Water	30 808	6 204	20.1%	6 204	20.1%	5 556	18.8%	11.7%
Service charges - Waste Water Management	14 023	3 372	24.0%	3 372	24.0%	3 398	34.1%	(8%)
Service charges - Waste Management	10 577	2 660	25.2%	2 660	25.2%	2 574	28.2%	3.3%
Sale of Goods and Rendering of Services	345	77	22.2%	77	22.2%	54	16.3%	42.1%
Agency services	313	-	-	-	-	19	6.2%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 251	3 174	31.0%	3 174	31.0%	2 276	26.0%	39.4%
Interest earned from Current and Non Current Assets	1 741	211	12.1%	211	12.1%	207	12.4%	2.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	478	18	3.7%	18	3.7%	17	3.6%	5.4%
Rental from Fixed Assets	312	338	108.5%	338	108.5%	(52)	(12.3%)	(747.5%)
Licence and permits	254	106	41.6%	106	41.6%	61	25.2%	72.2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 747	6	2%	6	2%	50	1.9%	(87.3%)
Non-Exchange Revenue								
Property rates	20 384	12 682	62.2%	12 682	62.2%	13 187	63.7%	(3.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	607	2	4%	2	4%	18	3.1%	(86.6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	74 149	32 477	43.8%	32 477	43.8%	27 545	38.4%	17.9%
Interest	3 184	781	24.5%	781	24.5%	733	31.2%	6.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(0)	-	-	-	-	-	-	-
Other Gains	77 987	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	259 297	15 746	6.1%	15 746	6.1%	46 624	19.7%	(66.2%)
Employee related costs	89 745	85	.1%	85	.1%	17 818	22.7%	(99.5%)
Remuneration of councillors	6 703	-	-	-	-	1 363	25.1%	(100.0%)
Bulk purchases - electricity	91 300	8 621	9.4%	8 621	9.4%	17 955	23.0%	(52.0%)
Inventory consumed	8 269	1 361	16.5%	1 361	16.5%	1 535	18.9%	(11.4%)
Debt impairment	13 764	-	-	-	-	-	-	-
Depreciation and amortisation	11 479	-	-	-	-	-	-	-
Interest	6 520	899	13.8%	899	13.8%	1 265	20.5%	(29.0%)
Contracted services	12 903	1 009	7.8%	1 009	7.8%	2 112	16.4%	(52.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 065	-	-	-	-	-	-	-
Operational costs	15 548	3 771	24.3%	3 771	24.3%	4 576	33.4%	(17.6%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	64 019	63 094	-	63 094	-	22 953	-	-
Transfers and subsidies - capital (monetary allocations)	64 287	-	-	-	-	7 069	15.2%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	128 306	63 094		63 094		30 022		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	128 306	63 094		63 094		30 022		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	128 306	63 094		63 094		30 022		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	128 306	63 094		63 094		30 022		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		80 196	4 166	5.2%	4 166	5.2%	10 054	21.6%	(58.6%)
National Government		64 287	1 451	2.3%	1 451	2.3%	9 920	21.3%	(85.4%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		64 287	1 451	2.3%	1 451	2.3%	9 920	21.3%	(85.4%)
Borrowing		11 000	-	-	-	-	-	-	-
Internally generated funds		4 909	2 715	55.3%	2 715	55.3%	134	-	1 923.7%
Capital Expenditure Functional		80 196	4 166	5.2%	4 166	5.2%	10 054	21.6%	(58.6%)
Municipal governance and administration		2 909	2 080	82.9%	2 080	82.9%	-	-	(100.0%)
Executive and Council		509	60	11.9%	60	11.9%	-	-	(100.0%)
Finance and administration		2 000	2 019	101.0%	2 019	101.0%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		11 000	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		11 000	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		66 687	2 087	3.1%	2 087	3.1%	10 054	26.0%	(79.2%)
Energy sources		12 000	1 180	9.8%	1 180	9.8%	376	-	213.3%
Water Management		45 150	907	2.0%	907	2.0%	3 382	16.9%	(73.2%)
Waste Water Management		8 787	-	-	-	-	6 296	33.8%	(100.0%)
Waste Management		750	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		273 539	-	-	-	396 873	162.5%	(100.0%)	
Property rates		17 327	-	-	-	12 808	72.8%	(100.0%)	
Service charges		110 978	-	-	-	75 749	74.5%	(100.0%)	

Other revenue	5 057	-	-	-	-	1 738	35.0%	(100.0%)
Transfers and Subsidies - Operational	74 149	-	-	-	-	203 675	283.6%	(100.0%)
Transfers and Subsidies - Capital	64 287	-	-	-	-	102 900	220.7%	(100.0%)
Interest	1 741	-	-	-	-	2	.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	203 788	(44 566)	(21.9%)	(44 566)	(21.9%)	(71 804)	35.7%	(37.9%)
Suppliers and employees	197 269	(44 566)	(22.6%)	(44 566)	(22.6%)	(71 804)	36.8%	(37.9%)
Finance charges	6 520	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	477 327	(44 566)	(9.3%)	(44 566)	(9.3%)	325 069	754.6%	(113.7%)
Cash Flow from Investing Activities								
Receipts	2 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	80 196	-	-	-	-	(11 408)	24.5%	(100.0%)
Capital assets	80 196	-	-	-	-	(11 408)	24.5%	(100.0%)
Net Cash from(used) Investing Activities	82 196	-	-	-	-	(11 408)	24.5%	(100.0%)
Cash Flow from Financing Activities								
Receipts	11 000	-	-	-	-	-	-	-
Short term loans	11 000	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	2 000	-	-	-	-	-	-	-
Repayment of borrowing	2 000	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	13 000	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	572 523	(44 566)	(7.8%)	(44 566)	(7.8%)	313 661	(8 851.6%)	(114.2%)
Cash/cash equivalents at the year begin:	26	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	572 549	(44 566)	(7.8%)	(44 566)	(7.8%)	324 811	704 227.3%	(113.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 770	7.4%	2 313	3.6%	2 114	3.3%	55 211	85.7%	64 408	30.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 176	23.5%	795	5.9%	177	1.3%	9 374	69.3%	13 521	6.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 793	3.0%	7 055	11.7%	276	5%	51 428	84.9%	60 552	28.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 621	7.0%	1 223	3.3%	1 503	4.0%	32 083	85.7%	37 430	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 222	6.8%	1 086	3.3%	1 341	4.1%	27 869	85.7%	32 519	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	351	7.2%	179	3.7%	58	1.2%	4 302	88.0%	4 890	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	13.7%	18	5.0%	44	11.9%	254	69.4%	365	2%	-	-	-	-
Total By Income Source	14 982	7.0%	12 669	5.9%	5 512	2.6%	180 521	84.5%	213 684	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 156	3.4%	5 889	9.2%	794	1.2%	55 251	86.2%	64 090	30.0%	-	-	-	-
Commercial	1 953	9.6%	810	4.0%	271	1.3%	17 336	85.1%	20 370	9.5%	-	-	-	-
Households	9 572	8.8%	5 376	4.9%	3 837	3.5%	90 245	82.8%	109 030	51.0%	-	-	-	-
Other	1 302	6.4%	594	2.9%	610	3.0%	17 689	87.6%	20 194	9.5%	-	-	-	-
Total By Customer Group	14 982	7.0%	12 669	5.9%	5 512	2.6%	180 521	84.5%	213 684	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	7	100.0%	-	-	-	-	7	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	851	.3%	11 727	3.6%	10 357	3.1%	306 694	93.0%	329 628	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	160	34.2%	146	31.4%	160	34.3%	466	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	851	.3%	11 893	3.6%	10 503	3.2%	306 854	93.0%	330 101	100.0%

Contact Details

Municipal Manager	Mr Madoda Vilakazi	053 298 1810
Chief Financial Officer	Ms Cc Zealand	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	186 591	52 350	28.1%	52 350	28.1%	28 423	15.7%	84.2%
Exchange Revenue								
Service charges - Electricity	27 175	6 883	25.3%	6 883	25.3%	5 630	21.5%	22.3%
Service charges - Water	18 534	4 017	21.7%	4 017	21.7%	3 736	18.9%	7.5%
Service charges - Waste Water Management	9 471	2 421	25.6%	2 421	25.6%	2 275	29.2%	6.4%
Service charges - Waste Management	4 301	1 150	26.7%	1 150	26.7%	1 027	29.1%	12.0%
Sale of Goods and Rendering of Services	510	53	10.4%	53	10.4%	103	21.1%	(48.7%)
Agency services	604	302	49.9%	302	49.9%	172	29.7%	75.3%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 681	5 466	25.2%	5 466	25.2%	5 129	30.2%	6.6%
Interest earned from Current and Non Current Assets	551	16	3.0%	16	3.0%	176	73.4%	(90.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 403	291	6.6%	291	6.6%	270	1.9%	7.4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 781	2	.1%	2	.1%	64	4.2%	(96.4%)
Non-Exchange Revenue								
Property rates	36 002	7 454	20.7%	7 454	20.7%	7 055	21.7%	5.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 132	22 213	41.0%	22 213	41.0%	945	1.8%	2 250.4%
Interest	6 438	2 082	32.3%	2 082	32.3%	1 842	47.8%	13.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	197 675	17 018	8.6%	17 018	8.6%	22 392	11.4%	(24.0%)
Employee related costs	63 178	9 255	14.6%	9 255	14.6%	14 509	22.0%	(36.2%)
Remuneration of councillors	4 667	955	20.5%	955	20.5%	1 377	29.9%	(30.6%)
Bulk purchases - electricity	47 609	-	-	-	-	222	.6%	(100.0%)
Inventory consumed	6 093	1 402	23.0%	1 402	23.0%	1 660	22.6%	(15.5%)
Debt impairment	20 791	-	-	-	-	-	-	-
Depreciation and amortisation	21 368	-	-	-	-	-	-	-
Interest	3 071	0	-	0	-	(1)	-	(100.9%)
Contracted services	13 170	2 518	19.1%	2 518	19.1%	1 698	11.6%	48.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 634	264	16.2%	264	16.2%	277	31.1%	(4.6%)
Operational costs	16 093	2 622	16.3%	2 622	16.3%	2 650	15.1%	(1.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 084)	35 332	-	35 332	-	6 031	-	-
Transfers and subsidies - capital (monetary allocations)	33 013	3 030	9.2%	3 030	9.2%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 929	38 362		38 362		6 031		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21 929	38 362		38 362		6 031		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 929	38 362		38 362		6 031		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 929	38 362		38 362		6 031		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	36 202	1 810	5.0%	1 810	5.0%	-	-	(100.0%)
National Government	33 013	1 810	5.5%	1 810	5.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 013	1 810	5.5%	1 810	5.5%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 189	-	-	-	-	-	-	-
Capital Expenditure Functional	36 202	1 810	5.0%	1 810	5.0%	-	-	(100.0%)
Municipal governance and administration	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 013	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11 013	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	25 189	1 810	7.2%	1 810	7.2%	-	-	(100.0%)
Energy sources	12 000	-	-	-	-	-	-	-
Water Management	13 189	-	-	-	-	-	-	-
Waste Water Management	-	1 810	-	1 810	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		168 091	-	-	-	-	75 830	47.2%	(100.0%)
Property rates		27 722	-	-	-	-	10 502	41.9%	(100.0%)
Service charges		45 801	-	-	-	-	35 037	79.6%	(100.0%)

Other revenue	7 424	-	-	-	-	7 185	51.3%	(100.0%)
Transfers and Subsidies - Operational	54 132	-	-	-	-	23 100	43.0%	(100.0%)
Transfers and Subsidies - Capital	33 013	-	-	-	-	-	-	-
Interest	-	-	-	-	-	5	.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(131 561)	(10 184)	7.7%	(10 184)	7.7%	(6)	-	162 512.0%
Suppliers and employees	(129 338)	(10 184)	7.9%	(10 184)	7.9%	(6)	-	162 512.0%
Finance charges	(2 223)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	36 530	(10 184)	(27.9%)	(10 184)	(27.9%)	75 824	295.2%	(113.4%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(22 056)	-	-	-	-	-	-	-
Capital assets	(22 056)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(22 056)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(1 346)	-	-	-	-	-	-	-
Repayment of borrowing	(1 346)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(1 346)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 128	(10 184)	(77.6%)	(10 184)	(77.6%)	75 824	1 522.7%	(113.4%)
Cash/cash equivalents at the year begin:	22	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	13 150	(10 184)	(77.4%)	(10 184)	(77.4%)	75 824	156.2%	(113.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 253	3.7%	2 238	1.9%	1 849	1.6%	106 956	92.8%	115 296	36.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 331	10.8%	506	2.4%	473	2.2%	18 177	84.6%	21 488	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 529	7.3%	667	.6%	1 712	1.7%	92 840	90.4%	102 749	32.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 470	5.2%	1 113	2.3%	1 093	2.3%	43 206	90.2%	47 882	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 150	5.3%	527	2.4%	490	2.3%	19 516	90.0%	21 683	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	310	3.7%	153	1.8%	150	1.8%	7 783	92.7%	8 397	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	5.7%	32	2.3%	25	1.8%	1 251	90.2%	1 388	4%	-	-	-	-
Total By Income Source	18 123	5.7%	5 237	1.6%	5 792	1.8%	289 730	90.9%	318 882	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 284	11.7%	478	1.1%	996	2.2%	38 371	85.0%	45 128	14.2%	-	-	-	-
Commercial	2 506	9.9%	448	1.8%	563	2.2%	21 749	86.1%	25 266	7.9%	-	-	-	-
Households	10 286	4.2%	4 292	1.7%	4 211	1.7%	228 741	92.4%	247 531	77.6%	-	-	-	-
Other	47	4.9%	19	2.0%	22	2.3%	869	90.8%	957	.3%	-	-	-	-
Total By Customer Group	18 123	5.7%	5 237	1.6%	5 792	1.8%	289 730	90.9%	318 882	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	7 320	2.5%	283 420	97.5%	290 740	90.6%
Bulk Water	-	-	-	-	-	-	1 581	100.0%	1 581	.5%
PAYE deductions	-	-	70	3.7%	-	-	1 860	96.3%	1 931	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	19	100.0%	19	-
Trade Creditors	256	1.4%	351	2.0%	46	.3%	17 146	96.3%	17 800	5.5%
Auditor-General	-	-	-	-	-	-	8 221	100.0%	8 221	2.6%
Other	-	-	45	6.9%	85	13.0%	527	80.1%	657	.2%
Medical Aid deductions	-	-	-	-	-	-	107	100.0%	107	-
Total	256	.1%	467	.1%	7 452	2.3%	312 881	97.5%	321 056	100.0%

Contact Details

Municipal Manager	Mr Thomas van Staden	053 492 3379
Chief Financial Officer	Mr Howard Humphrey Meiring	053 492 3413

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	3 234 188	912 667	28.2%	912 667	28.2%	878 754	29.7%	3.9%
Exchange Revenue								
Service charges - Electricity	1 218 923	294 391	24.2%	294 391	24.2%	273 221	24.9%	7.7%
Service charges - Water	362 722	70 882	19.5%	70 882	19.5%	74 699	21.7%	(5.1%)
Service charges - Waste Water Management	106 274	28 622	26.9%	28 622	26.9%	28 396	29.6%	.8%
Service charges - Waste Management	73 593	22 125	30.1%	22 125	30.1%	21 370	29.6%	3.5%
Sale of Goods and Rendering of Services	18 644	6 202	33.3%	6 202	33.3%	6 626	41.5%	(6.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	46 426	32.7%	46 426	32.7%	39 496	32.9%	17.5%
Interest earned from Current and Non Current Assets	18 000	152	.8%	152	.8%	1 455	16.2%	(89.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	8 068	27.1%	8 068	27.1%	7 604	27.4%	6.1%
Licence and permits	1 000	106	10.6%	106	10.6%	181	15.1%	(41.5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 383	786	23.2%	786	23.2%	682	18.1%	15.4%
Non-Exchange Revenue								
Property rates	717 920	271 496	37.8%	271 496	37.8%	259 359	37.7%	4.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	3 489	10.0%	3 489	10.0%	5 464	17.0%	(36.1%)
Licences or permits	8 200	3 024	36.9%	3 024	36.9%	2 871	35.9%	5.3%
Transfer and subsidies - Operational	323 676	127 693	39.5%	127 693	39.5%	117 543	39.3%	8.6%
Interest	117 020	26 326	22.5%	26 326	22.5%	24 736	26.9%	6.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	58 250	2 879	4.9%	2 879	4.9%	15 043	29.6%	(80.9%)
Gains on disposal of Assets	-	-	-	-	-	6	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	3 212 506	792 110	24.7%	792 110	24.7%	664 058	22.7%	19.3%
Employee related costs	1 004 532	212 684	21.2%	212 684	21.2%	196 382	20.7%	8.3%
Remuneration of councillors	37 083	8 262	22.3%	8 262	22.3%	8 420	22.7%	(1.9%)
Bulk purchases - electricity	1 000 000	328 362	32.8%	328 362	32.8%	239 998	26.7%	36.8%
Inventory consumed	331 852	63 222	19.1%	63 222	19.1%	53 952	16.9%	17.2%
Debt impairment	437 149	109 287	25.0%	109 287	25.0%	88 812	25.0%	23.1%
Depreciation and amortisation	90 200	-	-	-	-	22 425	25.0%	(100.0%)
Interest	15 880	5	-	5	-	1	-	533.8%
Contracted services	45 856	3 673	8.0%	3 673	8.0%	11 163	27.4%	(67.1%)
Transfers and subsidies	4 300	650	15.1%	650	15.1%	-	-	(100.0%)
Irrecoverable debts written off	-	6	-	6	-	1	-	584.5%
Operational costs	176 654	50 704	28.7%	50 704	28.7%	42 904	28.3%	18.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	69 000	15 253	22.1%	15 253	22.1%	-	-	(100.0%)
Surplus/(Deficit)	21 682	120 558	-	120 558	-	214 696	-	-
Transfers and subsidies - capital (monetary allocations)	684 166	103 603	15.1%	103 603	15.1%	36 892	6.4%	180.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	705 848	224 160	-	224 160	-	251 587	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	705 848	224 160	-	224 160	-	251 587	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	705 848	224 160	-	224 160	-	251 587	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	705 848	224 160	-	224 160	-	251 587	-	-

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance		627 331	94 214	15.0%	94 214	15.0%	41 783	6.8%	125.5%	
National Government		594 927	90 089	15.1%	90 089	15.1%	36 892	6.4%	144.2%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		594 927	90 089	15.1%	90 089	15.1%	36 892	6.4%	144.2%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		32 404	4 125	12.7%	4 125	12.7%	4 891	11.8%	(15.7%)	
Capital Expenditure Functional		627 331	94 214	15.0%	94 214	15.0%	41 783	6.8%	125.5%	
Municipal governance and administration		22 435	436	1.9%	436	1.9%	85	.3%	410.0%	
Executive and Council		21 565	436	2.0%	436	2.0%	85	.3%	410.0%	
Finance and administration		870	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		11 797	5 217	44.2%	5 217	44.2%	525	7.3%	893.8%	
Community and Social Services		11 797	5 217	44.2%	5 217	44.2%	525	10.5%	893.8%	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		17 913	4 299	24.0%	4 299	24.0%	9 341	19.3%	(54.0%)	
Planning and Development		7 043	1 384	19.6%	1 384	19.6%	25	.4%	5 503.2%	
Road Transport		10 870	2 915	26.8%	2 915	26.8%	9 316	21.8%	(68.7%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		571 739	82 632	14.5%	82 632	14.5%	31 831	6.0%	159.6%	
Energy sources		30 000	3 877	12.9%	3 877	12.9%	-	-	(100.0%)	
Water Management		499 565	77 973	15.6%	77 973	15.6%	31 570	6.1%	147.0%	
Waste Water Management		42 174	782	1.9%	782	1.9%	261	3.1%	199.8%	
Waste Management		-	-	-	-	-	-	-	-	
Other		3 448	1 631	47.3%	1 631	47.3%	-	-	(100.0%)	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		4 367 395	977 215	22.4%	977 215	22.4%	1 058 033	33.5%	(7.6%)
Property rates		610 232	196 382	32.2%	196 382	32.2%	117 828	17.4%	66.7%
Service charges		1 891 008	322 544	17.1%	322 544	17.1%	310 834	20.5%	3.8%

Other revenue	811 788	(19 685)	(2.4%)	(19 685)	(2.4%)	366 000	396.4%	(105.4%)
Transfers and Subsidies - Operational	323 676	130 684	40.4%	130 684	40.4%	122 609	41.0%	6.6%
Transfers and Subsidies - Capital	684 166	338 046	49.4%	338 046	49.4%	133 768	23.4%	152.7%
Interest	46 525	9 244	19.9%	9 244	19.9%	6 994	77.7%	32.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(3 223 619)	(956 230)	29.7%	(956 230)	29.7%	(931 115)	36.3%	2.7%
Suppliers and employees	(3 207 739)	(957 437)	29.8%	(957 437)	29.8%	(933 235)	36.7%	2.6%
Finance charges	(15 880)	1 207	(7.6%)	1 207	(7.6%)	2 121	(11.9%)	(43.1%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	1 143 776	20 985	1.8%	20 985	1.8%	126 918	21.2%	(83.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	6	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	6	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(721 431)	(94 214)	13.1%	(94 214)	13.1%	(41 783)	6.8%	125.5%
Capital assets	(721 431)	(94 214)	13.1%	(94 214)	13.1%	(41 783)	6.8%	125.5%
Net Cash from(used) Investing Activities	(721 431)	(94 214)	13.1%	(94 214)	13.1%	(41 777)	6.8%	125.5%
Cash Flow from Financing Activities								
Receipts	-	30	-	30	-	63	3.1%	(52.1%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	30	-	30	-	63	3.1%	(52.1%)
Payments	(16 688)	-	-	-	-	-	-	-
Repayment of borrowing	(16 688)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(16 688)	30	(.2%)	30	(.2%)	63	(.5%)	(52.1%)
Net Increase/(Decrease) in cash held	405 657	(73 199)	(18.0%)	(73 199)	(18.0%)	85 204	(307.9%)	(185.9%)
Cash/cash equivalents at the year begin:	130 891	17 395	13.3%	17 395	13.3%	104 605	103.8%	(83.4%)
Cash/cash equivalents at the year end:	536 548	90 709	16.9%	90 709	16.9%	198 931	272.0%	(54.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41 230	4.8%	27 466	3.2%	19 518	2.3%	772 341	89.7%	860 555	19.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	80 124	20.7%	43 084	11.1%	21 604	5.6%	243 038	62.7%	387 851	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 405	4.6%	21 889	2.3%	116 735	12.4%	762 084	80.7%	944 113	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 411	3.3%	7 413	2.4%	6 888	2.2%	290 180	92.2%	314 892	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 376	3.4%	5 684	2.3%	5 221	2.1%	223 810	92.1%	243 091	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	962	.9%	948	.9%	987	.9%	103 349	97.3%	106 246	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	23 738	2.0%	23 232	2.0%	23 690	2.0%	1 104 575	94.0%	1 175 236	26.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 071	1.6%	7 684	1.8%	7 037	1.6%	408 441	94.9%	430 232	9.6%	-	-	-	-
Total By Income Source	215 317	4.8%	137 400	3.1%	201 681	4.5%	3 907 819	87.6%	4 462 217	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	40 455	4.8%	28 078	3.3%	112 266	13.3%	662 789	78.6%	843 588	18.9%	-	-	-	-
Commercial	76 698	10.3%	35 854	4.8%	22 000	3.0%	607 823	81.9%	742 375	16.6%	-	-	-	-
Households	95 292	3.5%	70 721	2.6%	65 052	2.4%	2 509 095	91.6%	2 740 160	61.4%	-	-	-	-
Other	2 872	2.1%	2 747	2.0%	2 363	1.7%	128 112	94.1%	136 095	3.0%	-	-	-	-
Total By Customer Group	215 317	4.8%	137 400	3.1%	201 681	4.5%	3 907 819	87.6%	4 462 217	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	81 800	6.3%	129 313	10.0%	46 873	3.6%	1 035 399	80.1%	1 293 386	84.4%
Bulk Water	20 043	11.9%	14 866	8.8%	21 434	12.7%	111 822	66.5%	168 166	11.0%
PAYE deductions	11 731	100.0%	-	-	-	-	-	-	11 731	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 671	100.0%	-	-	-	-	-	-	8 671	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 078	80.0%	1 581	17.9%	184	2.1%	1	-	8 843	.6%
Auditor-General	1 984	100.0%	-	-	-	-	-	-	1 984	.1%
Other	959	3.0%	12 101	38.4%	-	-	18 440	58.5%	31 500	2.1%
Medical Aid deductions	8 270	100.0%	-	-	-	-	-	-	8 270	.5%
Total	140 536	9.2%	157 861	10.3%	68 491	4.5%	1 165 662	76.1%	1 532 549	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	117 100	30 038	25.7%	30 038	25.7%	29 744	25.1%	1.0%
Exchange Revenue								
Service charges - Electricity	25 343	4 866	19.2%	4 866	19.2%	4 445	24.2%	9.5%
Service charges - Water	6 311	1 424	22.6%	1 424	22.6%	882	12.5%	61.3%
Service charges - Waste Water Management	4 208	1 187	28.2%	1 187	28.2%	944	23.4%	25.7%
Service charges - Waste Management	3 302	636	19.3%	636	19.3%	500	7.3%	27.3%
Sale of Goods and Rendering of Services	274	59	21.7%	59	21.7%	81	21.9%	(27.0%)
Agency services	-	-	-	-	-	428	15.7%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 727	1 578	12.4%	1 578	12.4%	1 625	21.8%	(2.8%)
Interest earned from Current and Non Current Assets	392	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	312	-	-	-	-	-	-	-
Rental from Fixed Assets	699	153	21.9%	153	21.9%	163	16.5%	(5.8%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 281	569	25.0%	569	25.0%	303	15.0%	87.7%
Non-Exchange Revenue								
Property rates	10 021	4 912	49.0%	4 912	49.0%	3 662	22.8%	34.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	65	1	1.5%	1	1.5%	-	-	(100.0%)
Licences or permits	456	41	8.9%	41	8.9%	58	16.6%	(30.3%)
Transfer and subsidies - Operational	43 772	14 128	32.3%	14 128	32.3%	16 224	37.0%	(12.9%)
Interest	1 936	484	25.0%	484	25.0%	429	13.5%	12.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	133 280	24 364	18.3%	24 364	18.3%	18 156	15.4%	34.2%
Employee related costs	45 983	10 922	23.8%	10 922	23.8%	9 791	24.4%	11.6%
Remuneration of councillors	4 326	1 352	31.2%	1 352	31.2%	1 479	29.4%	(8.6%)
Bulk purchases - electricity	21 151	5 295	25.0%	5 295	25.0%	4 435	27.1%	19.4%
Inventory consumed	4 535	332	7.3%	332	7.3%	377	3.4%	(12.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 220	-	-	-	-	-	-	-
Interest	10 660	1 834	17.2%	1 834	17.2%	505	13.6%	262.9%
Contracted services	11 603	1 141	9.8%	1 141	9.8%	478	5.8%	138.8%
Transfers and subsidies	-	28	-	28	-	11	10.9%	170.8%
Irrecoverable debts written off	10 224	-	-	-	-	-	-	-
Operational costs	13 579	3 460	25.5%	3 460	25.5%	1 081	6.2%	220.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 180)	5 675	-	5 675	-	11 588	-	-
Transfers and subsidies - capital (monetary allocations)	15 858	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(322)	5 675		5 675		11 588		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(322)	5 675		5 675		11 588		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(322)	5 675		5 675		11 588		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(322)	5 675		5 675		11 588		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		15 858	4 769	30.1%	4 769	30.1%	-	-	(100.0%)
National Government		15 858	4 769	30.1%	4 769	30.1%	-	-	(100.0%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		15 858	4 769	30.1%	4 769	30.1%	-	-	(100.0%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-
Capital Expenditure Functional		15 858	4 769	30.1%	4 769	30.1%	-	-	(100.0%)
Municipal governance and administration		-	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		9 948	3 870	38.9%	3 870	38.9%	-	-	(100.0%)
Planning and Development		9 948	3 870	38.9%	3 870	38.9%	-	-	(100.0%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		5 910	899	15.2%	899	15.2%	-	-	(100.0%)
Energy sources		5 910	899	15.2%	899	15.2%	-	-	(100.0%)
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		111 598	-	-	-	225 857	191.9%	(100.0%)	
Property rates		6 953	-	-	-	8 336	80.0%	(100.0%)	
Service charges		29 885	-	-	-	44 976	150.0%	(100.0%)	

Other revenue	2 281	-	-	-	-	8 723	-	(100.0%)
Transfers and Subsidies - Operational	43 190	-	-	-	-	111 118	256.1%	(100.0%)
Transfers and Subsidies - Capital	15 858	-	-	-	-	52 703	221.8%	(100.0%)
Interest	13 431	-	-	-	-	1	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(111 277)	4 716	(4.2%)	4 716	(4.2%)	1 056	(1.1%)	346.8%
Suppliers and employees	(100 618)	4 716	(4.7%)	4 716	(4.7%)	1 056	(1.2%)	346.8%
Finance charges	(10 660)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	321	4 716	1 468.6%	4 716	1 468.6%	226 913	1 009.4%	(97.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(15 858)	-	-	-	-	-	-	-
Capital assets	(15 858)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(15 858)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 537)	4 716	(30.4%)	4 716	(30.4%)	226 913	(8 827.3%)	(97.9%)
Cash/cash equivalents at the year begin:	219	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(15 318)	4 716	(30.8%)	4 716	(30.8%)	227 126	5 276.6%	(97.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 454	3.4%	651	1.5%	1 693	4.0%	38 439	91.0%	42 237	30.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 181	15.5%	735	5.2%	323	2.3%	10 793	76.9%	14 033	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	993	4.0%	2 872	11.7%	548	2.2%	20 211	82.1%	24 624	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 142	3.5%	580	1.8%	424	1.3%	30 831	93.5%	32 977	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	636	3.3%	350	1.8%	243	1.3%	18 075	93.6%	19 303	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	2.5%	6	.7%	6	.7%	742	96.0%	773	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	.4%	1	-	2	-	5 176	99.6%	5 197	3.7%	-	-	-	-
Total By Income Source	6 445	4.6%	5 195	3.7%	3 238	2.3%	124 266	89.3%	139 144	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	278	2.0%	2 555	18.7%	294	2.2%	10 510	77.1%	13 637	9.8%	-	-	-	-
Commercial	249	10.4%	123	5.1%	38	1.6%	1 995	82.9%	2 406	1.7%	-	-	-	-
Households	5 910	4.8%	2 515	2.0%	2 904	2.4%	111 659	90.8%	122 988	88.4%	-	-	-	-
Other	7	5.9%	3	2.5%	2	2.1%	102	89.5%	114	.1%	-	-	-	-
Total By Customer Group	6 445	4.6%	5 195	3.7%	3 238	2.3%	124 266	89.3%	139 144	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 066	1.1%	2 947	1.5%	2 970	1.5%	186 460	95.9%	194 443	77.0%
Bulk Water	-	-	-	-	-	-	6	100.0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 142	4.6%	960	3.9%	760	3.1%	21 872	88.4%	24 734	9.8%
Auditor-General	1 272	5.1%	-	-	92	.4%	23 386	94.5%	24 750	9.8%
Other	34	.4%	265	3.1%	71	.8%	8 088	95.6%	8 458	3.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 514	1.8%	4 171	1.7%	3 893	1.5%	239 811	95.0%	252 390	100.0%

Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 203 0005
Chief Financial Officer	Ms Remotlwe Babedjwejang	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	259 115	52 305	20.2%	52 305	20.2%	14 572	6.1%	258.9%
Exchange Revenue								
Service charges - Electricity	67 101	21 745	32.4%	21 745	32.4%	(18 547)	(27.8%)	(217.2%)
Service charges - Water	15 544	2 538	16.3%	2 538	16.3%	1 383	10.2%	83.5%
Service charges - Waste Water Management	31 915	8 116	25.4%	8 116	25.4%	2 561	9.5%	217.0%
Service charges - Waste Management	20 766	4 761	22.9%	4 761	22.9%	1 530	9.4%	211.1%
Sale of Goods and Rendering of Services	771	204	26.5%	204	26.5%	121	14.5%	68.3%
Agency services	502	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 457	135	9.3%	135	9.3%	146	23.3%	(7.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	630	153	24.3%	153	24.3%	64	10.3%	140.5%
Licence and permits	966	-	-	-	-	2	2%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	529	30	5.8%	30	5.8%	49	36.9%	(37.9%)
Non-Exchange Revenue								
Property rates	36 316	13 118	36.1%	13 118	36.1%	1 949	5.4%	573.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 172	22	1.0%	22	1.0%	141	125.1%	(84.2%)
Licences or permits	20	2	9.6%	2	9.6%	-	-	(100.0%)
Transfer and subsidies - Operational	68 427	1 319	1.9%	1 319	1.9%	24 518	35.5%	(94.6%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	12 000	161	1.3%	161	1.3%	656	7.8%	(75.4%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	326 420	63 379	19.4%	63 379	19.4%	38 566	16.0%	64.3%
Employee related costs	92 655	24 128	26.0%	24 128	26.0%	23 198	25.0%	4.0%
Remuneration of councillors	6 642	1 440	21.7%	1 440	21.7%	1 391	22.8%	3.5%
Bulk purchases - electricity	60 000	20 012	33.4%	20 012	33.4%	3 896	7.8%	413.7%
Inventory consumed	21 501	3 103	14.4%	3 103	14.4%	1 247	4.4%	148.8%
Debt impairment	42 341	-	-	-	-	-	-	-
Depreciation and amortisation	41 544	-	-	-	-	-	-	-
Interest	6 500	5 545	85.3%	5 545	85.3%	3 444	98.4%	61.0%
Contracted services	19 012	3 896	20.5%	3 896	20.5%	976	5.0%	299.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	36 225	5 255	14.5%	5 255	14.5%	4 413	12.0%	19.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(67 305)	(11 073)	-	(11 073)	-	(23 994)	-	-
Transfers and subsidies - capital (monetary allocations)	31 190	2 015	6.5%	2 015	6.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(36 115)	(9 058)		(9 058)		(23 994)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(36 115)	(9 058)		(9 058)		(23 994)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(36 115)	(9 058)		(9 058)		(23 994)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(36 115)	(9 058)		(9 058)		(23 994)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		31 890	1 783	5.6%	1 783	5.6%	4 284	12.8%	(58.4%)
National Government		31 190	1 753	5.6%	1 753	5.6%	3 489	11.6%	(49.8%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		31 190	1 753	5.6%	1 753	5.6%	3 489	11.6%	(49.8%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		700	30	4.3%	30	4.3%	795	22.7%	(96.2%)
Capital Expenditure Functional		31 890	1 783	5.6%	1 783	5.6%	4 284	12.8%	(58.4%)
Municipal governance and administration		300	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		300	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		100	-	-	-	-	-	-	-
Community and Social Services		100	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		17 227	1 753	10.2%	1 753	10.2%	3 489	20.6%	(49.8%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		17 227	1 753	10.2%	1 753	10.2%	3 489	20.6%	(49.8%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		14 263	30	2.2%	30	2.2%	795	5.0%	(96.2%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		14 263	30	2.2%	30	2.2%	795	39.8%	(96.2%)
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		263 983	54 798	20.8%	54 798	20.8%	272 856	119.1%	
Property rates		25 421	-	-	-	-	17 024	53.9%	
Service charges		108 260	47 348	43.7%	47 348	43.7%	147 250	153.1%	

Other revenue	29 227	5 950	20.4%	5 950	20.4%	(68 467)	(3 826.0%)	(108.7%)
Transfers and Subsidies - Operational	68 427	1 500	2.2%	1 500	2.2%	104 711	151.7%	(98.6%)
Transfers and Subsidies - Capital	31 190	-	-	-	-	72 338	241.5%	(100.0%)
Interest	1 457	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(242 535)	(93 580)	38.6%	(93 580)	38.6%	(55 863)	21.5%	67.5%
Suppliers and employees	(236 035)	(93 580)	39.6%	(93 580)	39.6%	(55 863)	21.8%	67.5%
Finance charges	(6 500)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	21 447	(38 782)	(180.8%)	(38 782)	(180.8%)	216 994	(699.9%)	(117.9%)
Cash Flow from Investing Activities								
Receipts	12 000	-	-	-	-	4 589	54.9%	(100.0%)
Proceeds on disposal of PPE	12 000	-	-	-	-	4 589	54.9%	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(31 890)	-	-	-	-	-	-	-
Capital assets	(31 890)	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(19 890)	-	-	-	-	4 589	(9.9%)	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 557	(38 782)	(2 490.1%)	(38 782)	(2 490.1%)	221 582	(285.6%)	(117.5%)
Cash/cash equivalents at the year begin:	10 706	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	12 263	(38 782)	(316.2%)	(38 782)	(316.2%)	221 493	(343.1%)	(117.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	637	8%	595	7%	111	1%	83 395	98.4%	84 737	18.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	780	8.7%	514	5.7%	293	3.2%	7 428	82.4%	9 015	1.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 059	4.7%	6 805	8.0%	1 458	1.7%	73 199	85.6%	85 521	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 976	3.5%	2 512	1.5%	2 059	1.2%	162 538	93.8%	173 086	36.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 613	3.6%	1 513	1.5%	1 207	1.2%	95 301	93.8%	101 635	21.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	77	2.1%	36	1.0%	35	1.0%	3 465	95.9%	3 613	8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	2%	7	.1%	21	2%	11 248	99.6%	11 293	2.4%	-	-	-	-
Total By Income Source	15 160	3.2%	11 983	2.6%	5 183	1.1%	436 574	93.1%	468 900	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 767	4.5%	1 258	3.2%	518	1.3%	35 889	91.0%	39 432	8.4%	-	-	-	-
Commercial	1 946	5.6%	5 482	15.7%	310	9%	27 092	77.8%	34 830	7.4%	-	-	-	-
Households	11 338	2.9%	5 230	1.3%	4 344	1.1%	372 510	94.7%	393 422	83.9%	-	-	-	-
Other	109	9.0%	13	1.0%	12	1.0%	1 083	89.0%	1 216	3%	-	-	-	-
Total By Customer Group	15 160	3.2%	11 983	2.6%	5 183	1.1%	436 574	93.1%	468 900	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 968	4.1%	-	-	8 639	2.2%	369 538	93.8%	394 145	68.1%
Bulk Water	2 846	2.1%	-	-	593	4%	133 029	97.5%	136 469	23.6%
PAYE deductions	1 563	74.0%	-	-	-	-	548	26.0%	2 111	4%
VAT (output less input)	-	-	-	-	-	-	3	100.0%	3	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	519	1.9%	23	.1%	263	9%	27 223	97.1%	28 028	4.8%
Auditor-General	54	.7%	-	-	53	.7%	8 020	98.7%	8 127	1.4%
Other	1 776	23.8%	3	-	-	-	5 670	76.1%	7 449	1.3%
Medical Aid deductions	570	27.8%	-	-	-	-	1 477	72.2%	2 047	4%
Total	23 295	4.0%	25	-	9 549	1.7%	545 508	94.3%	578 377	100.0%

Contact Details

Municipal Manager	Mr HG Mathobela	053 313 7300
Chief Financial Officer	Mr Butsile Jeffrey Moselelane	053 313 7326

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	165 444	24 224	14.6%	24 224	14.6%	9 212	5.2%	163.0%
Exchange Revenue								
Service charges - Electricity	23 135	6 354	27.5%	6 354	27.5%	3 648	13.9%	74.1%
Service charges - Water	13 437	1 312	9.8%	1 312	9.8%	2 226	12.3%	(41.1%)
Service charges - Waste Water Management	4 974	1 281	25.7%	1 281	25.7%	444	9.4%	188.4%
Service charges - Waste Management	5 620	1 518	27.0%	1 518	27.0%	441	7.7%	244.0%
Sale of Goods and Rendering of Services	87	37	42.7%	37	42.7%	38	41.7%	(2.1%)
Agency services	388	33	8.4%	33	8.4%	101	11.3%	(67.6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 177	2 099	29.2%	2 099	29.2%	562	6.1%	273.3%
Interest earned from Current and Non Current Assets	2 094	-	-	-	-	175	10.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	108	21	19.4%	21	19.4%	9	2.1%	131.1%
Rental from Fixed Assets	467	0	.1%	0	.1%	2	.3%	(81.6%)
Licence and permits	270	30	11.2%	30	11.2%	79	16.1%	(61.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	501	81	16.2%	81	16.2%	13	.6%	519.9%
Non-Exchange Revenue								
Property rates	23 799	10 637	44.7%	10 637	44.7%	977	3.4%	989.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 633	-	-	-	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 974	-	-	-	-	255	.4%	(100.0%)
Interest	2 779	821	29.5%	821	29.5%	241	-	240.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	163 027	31 644	19.4%	31 644	19.4%	31 191	17.6%	1.5%
Employee related costs	41 671	10 723	25.7%	10 723	25.7%	10 324	19.1%	3.9%
Remuneration of councillors	5 106	1 227	24.0%	1 227	24.0%	1 253	25.8%	(2.1%)
Bulk purchases - electricity	28 086	9 168	32.6%	9 168	32.6%	9 606	41.8%	(4.6%)
Inventory consumed	2 010	491	24.4%	491	24.4%	707	20.8%	(30.5%)
Debt impairment	20 133	-	-	-	-	-	-	-
Depreciation and amortisation	17 164	-	-	-	-	-	-	-
Interest	1 137	348	30.6%	348	30.6%	269	4.7%	29.2%
Contracted services	20 963	5 201	24.8%	5 201	24.8%	3 235	17.7%	60.8%
Transfers and subsidies	350	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	26 406	4 487	17.0%	4 487	17.0%	5 797	29.5%	(22.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 417	(7 420)	-	(7 420)	-	(21 979)	-	-
Transfers and subsidies - capital (monetary allocations)	35 779	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	84 196	(7 420)		(7 420)		(21 979)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	84 196	(7 420)		(7 420)		(21 979)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	84 196	(7 420)		(7 420)		(21 979)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	84 196	(7 420)		(7 420)		(21 979)		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance		82 779	7 837	9.5%	7 837	9.5%	7 196	23.3%	8.9%	
National Government		35 779	7 837	21.9%	7 837	21.9%	7 196	23.3%	8.9%	
Provincial Government		46 000	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		81 779	7 837	9.6%	7 837	9.6%	7 196	23.3%	8.9%	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		1 000	-	-	-	-	-	-	-	
Capital Expenditure Functional		82 779	7 837	9.5%	7 837	9.5%	7 196	23.3%	8.9%	
Municipal governance and administration		1 000	-	-	-	-	-	-	-	
Executive and Council		1 000	-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		12 156	356	2.9%	356	2.9%	-	-	(100.0%)	
Community and Social Services		12 156	356	2.9%	356	2.9%	-	-	(100.0%)	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		69 623	7 481	10.7%	7 481	10.7%	7 196	23.3%	4.0%	
Energy sources		52 600	-	-	-	-	-	-	-	
Water Management		11 000	-	-	-	-	-	-	-	
Waste Water Management		6 023	7 481	124.2%	7 481	124.2%	7 196	28.0%	4.0%	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		185 103	13 722	7.4%	13 722	7.4%	92 908	55.6%	(85.2%)
Property rates		16 897	2 092	12.4%	2 092	12.4%	43 139	238.4%	(95.1%)
Service charges		40 541	7 762	19.1%	7 762	19.1%	47 114	146.2%	(83.5%)

Other revenue	28 632	203	.7%	203	.7%	2 200	9.9%	(90.8%)
Transfers and Subsidies - Operational	60 474	3 664	6.1%	3 664	6.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	35 779	-	-	-	-	-	-	-
Interest	2 779	-	-	-	-	455	8.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(141 072)	(6 410)	4.5%	(6 410)	4.5%	(10 340)	8.0%	(38.0%)
Suppliers and employees	(139 585)	(6 410)	4.6%	(6 410)	4.6%	(10 340)	8.4%	(38.0%)
Finance charges	(1 137)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(350)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	44 031	7 313	16.6%	7 313	16.6%	82 568	216.8%	(91.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(36 779)	(6 895)	18.7%	(6 895)	18.7%	(8 275)	26.8%	(16.7%)
Capital assets	(36 779)	(6 895)	18.7%	(6 895)	18.7%	(8 275)	26.8%	(16.7%)
Net Cash from(used) Investing Activities	(36 779)	(6 895)	18.7%	(6 895)	18.7%	(8 275)	26.8%	(16.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 252	418	5.8%	418	5.8%	74 293	1 030.7%	(99.4%)
Cash/cash equivalents at the year begin:	13 377	34 765	259.9%	34 765	259.9%	-	-	(100.0%)
Cash/cash equivalents at the year end:	20 629	35 183	170.5%	35 183	170.5%	74 293	222.7%	(52.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 596	3.0%	1 364	1.6%	1 991	2.3%	79 165	93.0%	85 115	34.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 497	11.1%	1 039	4.6%	1 390	6.2%	17 556	78.1%	22 483	9.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 560	4.1%	4 438	7.1%	1 202	1.9%	54 567	86.9%	62 767	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 073	3.0%	501	1.4%	490	1.3%	34 257	94.3%	36 321	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 267	3.1%	572	1.4%	611	1.5%	37 851	93.9%	40 301	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	3.3%	46	1.5%	46	1.5%	2 922	93.7%	3 118	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	.6%	8	5.6%	1	.5%	137	93.3%	147	.1%	-	-	-	-
Total By Income Source	10 097	4.0%	7 969	3.2%	5 730	2.3%	226 455	90.5%	250 251	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 238	5.6%	4 067	10.1%	1 279	3.2%	32 636	81.1%	40 221	16.1%	-	-	-	-
Commercial	1 989	10.1%	1 013	5.1%	940	4.8%	15 764	80.0%	19 707	7.9%	-	-	-	-
Households	5 081	3.0%	2 530	1.5%	3 103	1.8%	159 977	93.7%	170 691	68.2%	-	-	-	-
Other	789	4.0%	358	1.8%	407	2.1%	18 077	92.1%	19 632	7.8%	-	-	-	-
Total By Customer Group	10 097	4.0%	7 969	3.2%	5 730	2.3%	226 455	90.5%	250 251	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 618	2.7%	91	.1%	200	2%	94 708	97.0%	97 617	76.1%
Bulk Water	321	68.2%	120	25.5%	-	-	29	6.2%	470	4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	362	100.0%	-	-	-	-	-	-	362	.3%
Loan repayments	-	-	-	-	-	-	17	100.0%	17	-
Trade Creditors	3 912	38.7%	277	2.7%	533	5.3%	5 388	53.3%	10 110	7.9%
Auditor-General	1 570	9.4%	-	-	84	.5%	15 137	90.2%	16 790	13.1%
Other	1 575	54.7%	-	-	77	2.7%	1 227	42.6%	2 880	2.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 359	8.1%	488	.4%	894	.7%	116 506	90.8%	128 247	100.0%

Contact Details

Municipal Manager	Mrs L S Itumeleng	053 621 0026
Chief Financial Officer	Mr Radile Shuping	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	271 803	82 507	30.4%	82 507	30.4%	71 177	28.2%	15.9%
Exchange Revenue								
Service charges - Electricity	58 271	17 406	29.9%	17 406	29.9%	9 740	19.5%	78.7%
Service charges - Water	24 047	4 937	20.5%	4 937	20.5%	4 353	19.2%	13.4%
Service charges - Waste Water Management	15 588	3 821	24.5%	3 821	24.5%	3 560	24.2%	7.3%
Service charges - Waste Management	9 858	2 560	26.0%	2 560	26.0%	2 375	25.5%	7.8%
Sale of Goods and Rendering of Services	416	74	17.9%	74	17.9%	(1)	(2%)	(10 381.7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 999	7 369	32.0%	7 369	32.0%	6 687	30.8%	10.2%
Interest earned from Current and Non Current Assets	548	202	36.9%	202	36.9%	148	43.4%	36.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	105	23	21.6%	23	21.6%	21	388.7%	8.3%
Rental from Fixed Assets	199	57	28.4%	57	28.4%	51	29.7%	11.9%
Licence and permits	77	7	9.8%	7	9.8%	15	41.8%	(50.2%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 439	165	11.5%	165	11.5%	167	7.3%	(1.6%)
Non-Exchange Revenue								
Property rates	20 770	9 206	44.3%	9 206	44.3%	8 639	42.7%	6.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 736	664	2.4%	664	2.4%	643	2.5%	3.2%
Licences or permits	925	276	29.8%	276	29.8%	241	29.4%	14.3%
Transfer and subsidies - Operational	81 702	33 966	41.6%	33 966	41.6%	32 889	41.6%	3.3%
Interest	5 137	1 255	24.4%	1 255	24.4%	1 172	27.2%	7.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	1 987	517	26.0%	517	26.0%	476	-	8.6%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	269 047	23 507	8.7%	23 507	8.7%	41 722	17.1%	(43.7%)
Employee related costs	87 183	11 751	13.5%	11 751	13.5%	13 893	16.5%	(15.4%)
Remuneration of councillors	6 305	1 444	22.9%	1 444	22.9%	1 376	22.5%	5.0%
Bulk purchases - electricity	66 273	22	-	22	-	15 280	27.1%	(99.9%)
Inventory consumed	1 834	49	2.7%	49	2.7%	179	12.0%	(72.9%)
Debt impairment	18 803	-	-	-	-	-	-	-
Depreciation and amortisation	27 457	-	-	-	-	-	-	-
Interest	2 000	-	-	-	-	-	-	-
Contracted services	19 564	4 062	20.8%	4 062	20.8%	3 375	20.2%	20.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 592	20	.8%	20	.8%	143	6.4%	(85.8%)
Operational costs	37 035	6 160	16.6%	6 160	16.6%	7 476	24.5%	(17.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 757	58 999	-	58 999	-	29 455	-	-
Transfers and subsidies - capital (monetary allocations)	37 433	9 146	24.4%	9 146	24.4%	7 756	39.8%	17.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 189	68 145		68 145		37 211		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 189	68 145		68 145		37 211		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 189	68 145		68 145		37 211		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 189	68 145		68 145		37 211		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		40 154	2 431	6.1%	2 431	6.1%	7 044	32.5%	(65.5%)
National Government		37 433	2 422	6.5%	2 422	6.5%	6 498	33.4%	(62.7%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		37 433	2 422	6.5%	2 422	6.5%	6 498	33.4%	(62.7%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		2 721	8	.3%	8	.3%	547	24.8%	(98.5%)
Capital Expenditure Functional		40 154	2 431	6.1%	2 431	6.1%	7 044	32.5%	(65.5%)
Municipal governance and administration		350	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		350	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		10 000	353	3.5%	353	3.5%	639	13.1%	(44.7%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		10 000	353	3.5%	353	3.5%	639	13.1%	(44.7%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		1 571	8	.5%	8	.5%	4 784	55.5%	(99.8%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		1 571	8	.5%	8	.5%	4 784	55.5%	(99.8%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		28 233	2 070	7.3%	2 070	7.3%	1 621	19.8%	27.7%
Energy sources		-	-	-	-	-	743	30.5%	(100.0%)
Water Management		15 800	1	-	1	-	-	-	(100.0%)
Waste Water Management		12 433	2 069	16.6%	2 069	16.6%	878	35.7%	135.8%
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		270 025	79 371	29.4%	79 371	29.4%	82 540	35.0%	(3.8%)
Property rates		17 456	2 733	15.7%	2 733	15.7%	2 174	12.7%	25.7%
Service charges		86 958	14 691	16.9%	14 691	16.9%	13 095	17.1%	12.2%

Other revenue	30 841	18 366	59.5%	18 366	59.5%	26 326	88.4%	(30.2%)
Transfers and Subsidies - Operational	81 702	33 966	41.6%	33 966	41.6%	32 889	41.6%	3.3%
Transfers and Subsidies - Capital	37 433	9 146	24.4%	9 146	24.4%	7 756	39.8%	17.9%
Interest	15 635	470	3.0%	470	3.0%	301	2.2%	56.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(209 367)	(38 931)	18.6%	(38 931)	18.6%	(33 780)	17.6%	15.2%
Suppliers and employees	(209 367)	(38 931)	18.6%	(38 931)	18.6%	(33 780)	17.7%	15.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	60 658	40 440	66.7%	40 440	66.7%	48 760	111.2%	(17.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(40 154)	(6 150)	15.3%	(6 150)	15.3%	(7 779)	35.9%	(20.9%)
Capital assets	(40 154)	(6 150)	15.3%	(6 150)	15.3%	(7 779)	35.9%	(20.9%)
Net Cash from(used) Investing Activities	(40 154)	(6 150)	15.3%	(6 150)	15.3%	(7 779)	35.9%	(20.9%)
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	20 504	34 291	167.2%	34 291	167.2%	40 981	184.9%	(16.3%)
Cash/cash equivalents at the year begin:	17 272	5 524	32.0%	5 524	32.0%	2 404	9.0%	129.8%
Cash/cash equivalents at the year end:	37 776	39 814	105.4%	39 814	105.4%	43 384	88.8%	(8.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(761)	(.6%)	1 875	1.4%	1 790	1.4%	128 302	97.8%	131 206	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 887	10.7%	2 493	5.4%	4 080	8.9%	34 382	75.0%	45 841	9.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 080	1.9%	936	1.6%	5 657	9.9%	49 702	86.6%	57 375	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 454	1.9%	1 337	1.7%	1 284	1.7%	73 697	94.8%	77 772	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	794	1.1%	902	1.2%	903	1.2%	72 549	96.5%	75 148	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(15)	(.5%)	0	-	0	-	3 222	100.4%	3 208	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 936	2.5%	2 935	2.5%	2 879	2.5%	108 186	92.5%	116 935	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 072)	546.2%	13	(6.7%)	14	(7.0%)	849	(432.6%)	(196)	-	-	-	-	-
Total By Income Source	9 303	1.8%	10 491	2.1%	16 606	3.3%	470 889	92.8%	507 290	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 541	8.7%	1 551	8.8%	3 778	21.4%	10 758	61.0%	17 628	3.5%	-	-	-	-
Commercial	1 723	13.1%	750	5.7%	552	4.2%	10 163	77.1%	13 188	2.6%	-	-	-	-
Households	5 232	1.2%	7 379	1.6%	10 973	2.4%	425 444	94.7%	449 028	88.5%	-	-	-	-
Other	807	2.9%	812	3.0%	1 303	4.7%	24 524	89.4%	27 446	5.4%	-	-	-	-
Total By Customer Group	9 303	1.8%	10 491	2.1%	16 606	3.3%	470 889	92.8%	507 290	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Themisle W Msengana	051 753 0777
Chief Financial Officer	Mr Themisle W Msengana	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	101 433	36 326	35.8%	36 326	35.8%	35 053	35.1%	3.6%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 000	58	2.9%	58	2.9%	279	15.7%	(79.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	2	15.6%	2	15.6%	-	-	(100.0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	520	205	39.4%	205	39.4%	80	16.7%	157.3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 113	36 062	36.8%	36 062	36.8%	34 694	36.9%	3.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	50	-	-	-	-	-	-	-
Other Gains	740	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	101 420	21 323	21.0%	21 323	21.0%	19 828	19.9%	7.5%
Employee related costs	70 199	15 382	21.9%	15 382	21.9%	14 647	22.1%	5.0%
Remuneration of councillors	5 681	1 389	24.5%	1 389	24.5%	1 319	23.9%	5.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	728	162	22.3%	162	22.3%	344	62.9%	(52.8%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 385	231	16.7%	231	16.7%	-	-	(100.0%)
Interest	4 378	-	-	-	-	-	-	-
Contracted services	6 219	1 216	19.6%	1 216	19.6%	1 315	12.4%	(7.5%)
Transfers and subsidies	200	136	67.9%	136	67.9%	25	6.5%	454.4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	12 578	2 807	22.3%	2 807	22.3%	2 179	19.8%	28.8%
Losses on disposal of Assets	50	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13	15 003	-	15 003	-	15 225	-	-
Transfers and subsidies - capital (monetary allocations)	367	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	381	15 003		15 003		15 225		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	381	15 003		15 003		15 225		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	381	15 003		15 003		15 225		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	381	15 003		15 003		15 225		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		1 858	-	-	-	-	299	9.1%	(100.0%)
National Government		367	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		367	-	-	-	-	-	-	-
Borrowing		750	-	-	-	-	299	15.0%	(100.0%)
Internally generated funds		741	-	-	-	-	-	-	-
Capital Expenditure Functional		1 858	-	-	-	-	299	9.1%	(100.0%)
Municipal governance and administration		1 627	-	-	-	-	299	10.8%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		1 627	-	-	-	-	299	10.8%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		16	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		16	-	-	-	-	-	-	-
Economic and Environmental Services		215	-	-	-	-	-	-	-
Planning and Development		215	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		101 673	-	-	-	-	-	-	
Property rates		-	-	-	-	-	-	-	
Service charges		-	-	-	-	-	-	-	

Other revenue	2 258	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	97 048	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	367	-	-	-	-	-	-	-
Interest	2 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(96 259)	(551)	.6%	(551)	.6%	(1 074)	1.2%	(48.7%)
Suppliers and employees	(95 791)	(551)	.6%	(551)	.6%	(1 074)	1.2%	(48.7%)
Finance charges	(268)	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 414	(551)	(10.2%)	(551)	(10.2%)	(1 074)	(16.3%)	(48.7%)
Cash Flow from Investing Activities								
Receipts	(1 390)	-	-	-	-	(16)	2.3%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	(1 390)	-	-	-	-	(16)	2.3%	(100.0%)
Payments	(1 304)	-	-	-	-	(344)	9.9%	(100.0%)
Capital assets	(1 304)	-	-	-	-	(344)	9.9%	(100.0%)
Net Cash from/(used) Investing Activities	(2 694)	-	-	-	-	(360)	8.6%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 720	(551)	(20.3%)	(551)	(20.3%)	(1 434)	(81.7%)	(61.6%)
Cash/cash equivalents at the year begin:	4 307	205	4.8%	205	4.8%	456	28.4%	(55.0%)
Cash/cash equivalents at the year end:	7 028	(384)	(5.5%)	(384)	(5.5%)	(982)	(29.2%)	(60.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6)	390.8%	-	-	-	-	5	(290.8%)	(2)	(.3%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(864)	(178.8%)	58	11.9%	3	.6%	1 287	266.3%	483	100.3%	-	-	-	-
Total By Income Source	(870)	(180.7%)	58	12.0%	3	.6%	1 291	268.1%	482	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 552.8%	-	-	-	-	589	(11 452.8%)	(5)	(1.1%)	-	-	-	-
Commercial	(7)	(7.4%)	-	-	-	-	104	107.4%	97	20.1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(268)	(68.8%)	58	14.8%	3	.7%	598	153.3%	390	81.0%	-	-	-	-
Total By Customer Group	(870)	(180.7%)	58	12.0%	3	.6%	1 291	268.1%	482	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 284	100.0%	2 284	16.4%
VAT (output less input)	22	100.0%	-	-	-	-	-	-	22	2%
Pensions / Retirement deductions	-	-	-	-	-	-	1 943	100.0%	1 943	14.0%
Loan repayments	-	-	-	-	-	-	6 003	100.0%	6 003	43.2%
Trade Creditors	-	-	-	-	-	-	189	100.0%	189	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	185	5.3%	8	.2%	-	-	3 271	94.4%	3 464	24.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	207	1.5%	8	.1%	-	-	13 690	98.5%	13 905	100.0%

Contact Details

Municipal Manager	Mr Andre Phete	054 337 2855
Chief Financial Officer	Mrs Eloize Isaacs	054 337 2816

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
Operating Revenue and Expenditure									
Operating Revenue	554 322	121 586	21.9%	121 586	21.9%	111 266	22.3%	9.3%	
Exchange Revenue									
Service charges - Electricity	138 976	39 459	28.4%	39 459	28.4%	29 309	24.3%	34.6%	
Service charges - Water	29 666	8 682	29.1%	8 682	29.1%	2 410	11.6%	260.3%	
Service charges - Waste Water Management	22 939	5 176	22.6%	5 176	22.6%	5 507	22.3%	(6.0%)	
Service charges - Waste Management	13 190	3 008	22.8%	3 008	22.8%	3 056	18.6%	(1.6%)	
Sale of Goods and Rendering of Services	1 017	424	41.7%	424	41.7%	137	14.6%	209.4%	
Agency services	1 697	667	39.3%	667	39.3%	347	19.6%	92.5%	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	12 711	2 134	16.8%	2 134	16.8%	2 344	19.5%	(9.0%)	
Interest earned from Current and Non Current Assets	2 915	894	30.7%	894	30.7%	856	38.6%	4.4%	
Dividends	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 981	362	18.3%	362	18.3%	415	20.5%	(12.9%)	
Licence and permits	273	55	20.3%	55	20.3%	52	16.3%	7.4%	
Special rating levies	-	-	-	-	-	-	-	-	
Operational Revenue	1 859	400	21.5%	400	21.5%	422	31.3%	(5.1%)	
Non-Exchange Revenue									
Property rates	57 971	14 378	24.8%	14 378	24.8%	12 432	22.5%	15.7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	83 479	1 939	2.3%	1 939	2.3%	4 393	6.0%	(55.9%)	
Licences or permits	208	38	18.4%	38	18.4%	46	22.5%	(16.2%)	
Transfer and subsidies - Operational	154 791	42 767	27.6%	42 767	27.6%	40 121	39.0%	6.6%	
Interest	3 655	731	20.0%	731	20.0%	674	19.6%	8.4%	
Fuel Levy	-	-	-	-	-	-	-	-	
Operational Revenue	1 215	471	38.7%	471	38.7%	8 745	24.4%	(94.6%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	
Other Gains	25 587	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	
Operating Expenditure	551 925	90 400	16.4%	90 400	16.4%	75 310	16.8%	20.0%	
Employee related costs	151 147	32 033	21.2%	32 033	21.2%	30 122	21.7%	6.3%	
Remuneration of councillors	7 320	1 528	20.9%	1 528	20.9%	1 598	22.4%	(4.4%)	
Bulk purchases - electricity	121 951	25 359	20.8%	25 359	20.8%	14 053	13.3%	80.5%	
Inventory consumed	27 010	3 329	12.3%	3 329	12.3%	2 849	11.2%	16.8%	
Debt impairment	66 155	-	-	-	-	-	-	-	
Depreciation and amortisation	26 085	6 521	25.0%	6 521	25.0%	7 316	25.0%	(10.9%)	
Interest	1 395	232	16.6%	232	16.6%	238	12.9%	(2.7%)	
Contracted services	76 115	4 347	5.7%	4 347	5.7%	6 267	22.8%	(30.6%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	32 970	9	-	9	-	-	-	(100.0%)	
Operational costs	41 775	17 042	40.8%	17 042	40.8%	12 865	33.3%	32.5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2 397	31 186	-	31 186	-	35 956	-	-	
Transfers and subsidies - capital (monetary allocations)	69 734	3 608	5.2%	3 608	5.2%	12 239	46.8%	(70.5%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	72 131	34 794		34 794		48 195			
Income Tax	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	72 131	34 794		34 794		48 195			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	72 131	34 794		34 794		48 195			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	72 131	34 794		34 794		48 195			

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		62 018	3 316	5.3%	3 316	5.3%	12 876	50.3%	(74.2%)
National Government		57 595	3 137	5.4%	3 137	5.4%	10 643	55.2%	(70.5%)
Provincial Government		3 043	179	5.9%	179	5.9%	1	-	30 978.8%
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		60 638	3 316	5.5%	3 316	5.5%	10 644	46.8%	(68.8%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		1 380	-	-	-	-	2 232	79.2%	(100.0%)
Capital Expenditure Functional		62 018	3 316	5.3%	3 316	5.3%	12 876	50.3%	(74.2%)
Municipal governance and administration		330	-	-	-	-	13 692	2 738.3%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		330	-	-	-	-	13 692	2 738.3%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		7 555	399	5.3%	399	5.3%	778	13.0%	(48.7%)
Community and Social Services		992	230	23.2%	230	23.2%	-	-	(100.0%)
Sport And Recreation		6 563	169	2.6%	169	2.6%	778	16.7%	(78.3%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		12 828	357	2.8%	357	2.8%	-	-	(100.0%)
Planning and Development		200	-	-	-	-	-	-	-
Road Transport		12 628	357	2.8%	357	2.8%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		41 304	2 560	6.2%	2 560	6.2%	(1 594)	(8.3%)	(260.6%)
Energy sources		7 826	-	-	-	-	-	-	-
Water Management		18 952	919	4.9%	919	4.9%	-	-	(100.0%)
Waste Water Management		14 526	1 641	11.3%	1 641	11.3%	-	-	(100.0%)
Waste Management		-	-	-	-	-	(1 594)	(15.3%)	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		524 790	166 962	31.8%	166 962	31.8%	121 319	29.4%	
Property rates		51 150	11 401	22.3%	11 401	22.3%	10 940	20.7%	
Service charges		190 836	31 646	16.6%	31 646	16.6%	39 492	18.8%	

Other revenue	101 364	7 306	7.2%	7 306	7.2%	7 551	42.2%	(3.2%)
Transfers and Subsidies - Operational	108 791	110 588	101.7%	110 588	101.7%	44 611	43.3%	147.9%
Transfers and Subsidies - Capital	69 734	6 021	8.6%	6 021	8.6%	18 692	71.4%	(67.8%)
Interest	2 915	-	-	-	-	33	1.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(461 263)	(102 831)	22.3%	(102 831)	22.3%	(102 211)	29.2%	.6%
Suppliers and employees	(459 867)	(102 831)	22.4%	(102 831)	22.4%	(102 089)	29.3%	.7%
Finance charges	(1 395)	-	-	-	-	(122)	6.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	63 527	64 131	101.0%	64 131	101.0%	19 108	30.5%	235.6%
Cash Flow from Investing Activities								
Receipts	-	(37)	-	(37)	-	(7)	-	459.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(37)	-	(37)	-	(7)	-	459.4%
Payments	(62 018)	-	-	-	-	(13 003)	50.8%	(100.0%)
Capital assets	(62 018)	-	-	-	-	(13 003)	50.8%	(100.0%)
Net Cash from(used) Investing Activities	(62 018)	(37)	.1%	(37)	.1%	(13 010)	50.9%	(99.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(1 169)	-	-	-	-	-	-	-
Repayment of borrowing	(1 169)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(1 169)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	340	64 094	18 870.9%	64 094	18 870.9%	6 098	17.0%	951.1%
Cash/cash equivalents at the year begin:	18 955	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	19 295	79 871	414.0%	79 871	414.0%	24 274	43.4%	229.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 718	11.1%	2 134	5.0%	1 704	4.0%	33 849	79.8%	42 406	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 191	58.5%	346	2.5%	757	5.4%	4 712	33.6%	14 006	6.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 696	10.3%	1 248	2.3%	1 557	2.8%	46 902	84.7%	55 403	25.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 178	6.8%	859	1.8%	843	1.8%	42 103	89.6%	46 983	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 757	6.3%	524	1.9%	506	1.8%	25 204	90.0%	27 991	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	43.9%	1	16.3%	1	20.3%	1	19.5%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	643	100.0%	643	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	380	1.1%	343	1.0%	160	.5%	33 372	97.4%	34 254	15.5%	-	-	-	-
Total By Income Source	23 924	10.8%	5 456	2.5%	5 527	2.5%	186 786	84.3%	221 693	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 393	27.1%	357	2.9%	246	2.0%	8 502	68.0%	12 498	5.6%	-	-	-	-
Commercial	5 664	18.8%	723	2.4%	784	2.6%	22 906	76.2%	30 077	13.6%	-	-	-	-
Households	13 866	8.0%	4 224	2.4%	4 350	2.5%	150 119	87.0%	172 559	77.8%	-	-	-	-
Other	1 001	15.3%	152	2.3%	147	2.2%	5 260	80.2%	6 559	3.0%	-	-	-	-
Total By Customer Group	23 924	10.8%	5 456	2.5%	5 527	2.5%	186 786	84.3%	221 693	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 026	18.8%	6	-	1 253	1.8%	55 156	79.4%	69 441	55.7%
Bulk Water	-	-	-	-	-	-	15 246	100.0%	15 246	12.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	322	1.6%	346	1.8%	1 324	6.8%	17 615	89.8%	19 607	15.7%
Auditor-General	146	.7%	-	-	80	.4%	19 746	98.9%	19 972	16.0%
Other	456	99.1%	-	-	-	-	4	.9%	460	.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 950	11.2%	352	.3%	2 657	2.1%	107 768	86.4%	124 726	100.0%

Contact Details

Municipal Manager	Mr Amos Makedana	023 414 8104
Chief Financial Officer	Mr Mr Bradley Jacobs	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	649 658	180 364	27.8%	180 364	27.8%	168 549	28.9%	7.0%
Exchange Revenue								
Service charges - Electricity	211 597	51 773	24.5%	51 773	24.5%	52 301	33.5%	(1.0%)
Service charges - Water	50 177	11 060	22.0%	11 060	22.0%	10 044	22.3%	10.1%
Service charges - Waste Water Management	19 762	4 804	24.3%	4 804	24.3%	4 681	25.2%	2.6%
Service charges - Waste Management	47 323	11 759	24.8%	11 759	24.8%	11 105	24.2%	5.9%
Sale of Goods and Rendering of Services	10 020	2 463	24.6%	2 463	24.6%	2 287	22.2%	7.7%
Agency services	5 180	1 040	20.1%	1 040	20.1%	1 382	26.3%	(24.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 382	863	11.7%	863	11.7%	1 732	26.5%	(50.2%)
Interest earned from Current and Non Current Assets	24 450	5 153	21.1%	5 153	21.1%	5 256	26.4%	(2.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 986	201	10.1%	201	10.1%	186	10.1%	7.8%
Licence and permits	21	0	1.7%	0	1.7%	1	2.9%	(60.5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 715	1 508	87.9%	1 508	87.9%	224	16.3%	573.9%
Non-Exchange Revenue								
Property rates	127 126	38 634	30.4%	38 634	30.4%	36 315	30.7%	6.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 812	5 508	24.1%	5 508	24.1%	7 457	29.9%	(26.1%)
Licences or permits	10	-	-	-	-	-	-	-
Transfer and subsidies - Operational	101 109	40 688	40.2%	40 688	40.2%	31 715	28.7%	28.3%
Interest	4 298	643	14.9%	643	14.9%	937	25.1%	(31.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	11 626	2 970	25.5%	2 970	25.5%	2 926	26.4%	1.5%
Gains on disposal of Assets	-	1 297	-	1 297	-	-	-	(100.0%)
Other Gains	3 064	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	663 115	140 494	21.2%	140 494	21.2%	119 035	20.1%	18.0%
Employee related costs	214 065	45 795	21.4%	45 795	21.4%	40 302	20.6%	13.6%
Remuneration of councillors	8 012	1 869	23.3%	1 869	23.3%	1 792	23.5%	4.3%
Bulk purchases - electricity	188 520	41 691	22.1%	41 691	22.1%	39 031	26.7%	6.8%
Inventory consumed	28 351	4 071	14.4%	4 071	14.4%	3 843	14.9%	5.9%
Debt impairment	45 494	11 374	25.0%	11 374	25.0%	8 091	25.0%	40.6%
Depreciation and amortisation	29 637	7 409	25.0%	7 409	25.0%	7 543	25.0%	(1.8%)
Interest	30 875	4 250	13.8%	4 250	13.8%	4 298	13.3%	(1.1%)
Contracted services	53 229	12 028	22.6%	12 028	22.6%	3 765	6.0%	219.5%
Transfers and subsidies	10 744	2 668	24.8%	2 668	24.8%	2 007	22.7%	32.9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	51 118	9 340	18.3%	9 340	18.3%	8 436	18.0%	10.7%
Losses on disposal of Assets	-	-	-	-	-	(73)	-	(100.0%)
Other Losses	3 069	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 456)	39 871	-	39 871	-	49 514	-	-
Transfers and subsidies - capital (monetary allocations)	27 012	4 538	16.8%	4 538	16.8%	5 495	23.2%	(17.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 556	44 409	-	44 409	-	55 009	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 556	44 409	-	44 409	-	55 009	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 556	44 409	-	44 409	-	55 009	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 556	44 409	-	44 409	-	55 009	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		96 547	11 134	11.5%	11 134	11.5%	6 823	9.0%	63.2%	
National Government		22 927	1 814	7.9%	1 814	7.9%	5 474	24.1%	(66.9%)	
Provincial Government		4 085	2 656	65.0%	2 656	65.0%	21	2.1%	12 320.6%	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		27 012	4 470	16.5%	4 470	16.5%	5 495	23.2%	(18.7%)	
Borrowing		34 300	2 402	7.0%	2 402	7.0%	410	1.7%	485.7%	
Internally generated funds		35 235	4 262	12.1%	4 262	12.1%	918	3.3%	364.2%	
Capital Expenditure Functional		96 547	11 134	11.5%	11 134	11.5%	6 823	9.0%	63.2%	
Municipal governance and administration		9 140	3 231	35.4%	3 231	35.4%	446	13.5%	624.6%	
Executive and Council		9 140	3 231	35.4%	3 231	35.4%	10	21.2%	(100.0%)	
Finance and administration		-	3 231	35.4%	-	-	436	13.4%	640.5%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		10 265	138	1.3%	138	1.3%	332	5.2%	(58.4%)	
Community and Social Services		1 367	-	-	-	-	54	6.8%	(100.0%)	
Sport And Recreation		7 869	25	.3%	25	.3%	107	2.3%	(76.2%)	
Public Safety		1 030	113	11.0%	113	11.0%	172	19.7%	(34.3%)	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		8 550	803	9.4%	803	9.4%	-	-	(100.0%)	
Planning and Development		800	456	57.0%	456	57.0%	-	-	(100.0%)	
Road Transport		7 750	347	4.5%	347	4.5%	-	-	(100.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		68 592	6 961	10.1%	6 961	10.1%	6 045	11.5%	15.2%	
Energy sources		17 507	1 998	11.4%	1 998	11.4%	49	.2%	4 004.1%	
Water Management		34 506	2 284	6.6%	2 284	6.6%	3 250	25.4%	(29.7%)	
Waste Water Management		15 580	2 679	17.2%	2 679	17.2%	2 741	21.6%	(2.3%)	
Waste Management		1 000	-	-	-	-	5	.3%	(100.0%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		621 901	185 438	29.8%	185 438	29.8%	161 171	28.5%	
Property rates		121 170	25 947	21.4%	25 947	21.4%	24 072	20.2%	
Service charges		320 386	81 016	25.3%	81 016	25.3%	71 637	22.1%	

Other revenue	23 608	25 425	107.7%	25 425	107.7%	22 067	92.5%	15.2%
Transfers and Subsidies - Operational	99 765	35 584	35.7%	35 584	35.7%	30 428	27.6%	16.9%
Transfers and Subsidies - Capital	28 356	12 860	45.4%	12 860	45.4%	6 557	27.5%	96.1%
Interest	28 616	4 606	16.1%	4 606	16.1%	6 411	26.1%	(28.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(568 458)	(202 224)	35.6%	(202 224)	35.6%	(165 373)	32.5%	22.3%
Suppliers and employees	(543 295)	(202 224)	37.2%	(202 224)	37.2%	(165 373)	34.1%	22.3%
Finance charges	(14 618)	-	-	-	-	-	-	-
Transfers and grants	(10 544)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 444	(16 786)	(31.4%)	(16 786)	(31.4%)	(4 202)	(7.4%)	299.5%
Cash Flow from Investing Activities								
Receipts	7 439	1 363	18.3%	1 363	18.3%	(1 034)	(12.2%)	(231.8%)
Proceeds on disposal of PPE	-	1 494	-	1 494	-	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7 439	(130)	(1.7%)	(130)	(1.7%)	(1 034)	(13.9%)	(87.4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(96 547)	(13 128)	13.6%	(13 128)	13.6%	(16 377)	21.7%	(19.8%)
Capital assets	(96 547)	(13 128)	13.6%	(13 128)	13.6%	(16 377)	21.7%	(19.8%)
Net Cash from/(used) Investing Activities	(89 108)	(11 765)	13.2%	(11 765)	13.2%	(17 412)	26.0%	(32.4%)
Cash Flow from Financing Activities								
Receipts	28 300	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 300	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(13 464)	-	-	-	-	-	-	-
Repayment of borrowing	(13 464)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	14 836	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(20 829)	(28 551)	137.1%	(28 551)	137.1%	(21 614)	(6 875.3%)	32.1%
Cash/cash equivalents at the year begin:	184 406	223 240	121.1%	223 240	121.1%	193 645	122.6%	15.3%
Cash/cash equivalents at the year end:	163 578	192 942	118.0%	192 942	118.0%	172 822	109.2%	11.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 353	26.2%	1 686	10.1%	976	5.9%	9 610	57.8%	16 625	14.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 263	64.7%	1 437	9.1%	538	3.4%	3 614	22.8%	15 852	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 437	22.5%	3 041	7.2%	4 832	11.5%	24 661	58.8%	41 971	37.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 900	18.8%	883	9.2%	575	6.0%	6 248	65.0%	9 605	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 650	21.9%	2 002	9.4%	1 251	5.9%	13 364	62.8%	21 266	18.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	598	5.6%	533	5.0%	477	4.4%	9 115	85.0%	10 724	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 993)	162.1%	58	(1.6%)	54	(1.5%)	2 184	(59.1%)	(3 696)	(3.3%)	-	-	-	-
Total By Income Source	25 209	22.4%	9 640	8.6%	8 703	7.7%	68 796	61.2%	112 347	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	487	4.5%	610	5.7%	1 897	17.6%	7 765	72.2%	10 759	9.6%	-	-	-	-
Commercial	9 690	38.9%	1 897	7.6%	1 742	7.0%	11 576	46.5%	24 904	22.2%	-	-	-	-
Households	14 301	19.6%	7 111	9.7%	4 999	6.8%	46 675	63.9%	73 087	65.1%	-	-	-	-
Other	731	20.3%	21	.6%	65	1.8%	2 780	77.3%	3 598	3.2%	-	-	-	-
Total By Customer Group	25 209	22.4%	9 640	8.6%	8 703	7.7%	68 796	61.2%	112 347	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 559	100.0%	-	-	-	-	-	-	1 559	98.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28	100.0%	-	-	-	-	-	-	28	1.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 588	100.0%	-	-	-	-	-	-	1 588	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 072 557	273 485	25.5%	273 485	25.5%	255 925	26.3%	6.9%
Exchange Revenue								
Service charges - Electricity	291 114	57 136	19.6%	57 136	19.6%	65 158	24.9%	(12.3%)
Service charges - Water	101 466	20 802	20.5%	20 802	20.5%	21 215	23.4%	(1.9%)
Service charges - Waste Water Management	80 729	20 662	25.6%	20 662	25.6%	17 482	21.8%	18.2%
Service charges - Waste Management	52 852	13 122	24.8%	13 122	24.8%	11 633	21.6%	12.8%
Sale of Goods and Rendering of Services	8 000	2 355	29.4%	2 355	29.4%	1 629	16.8%	44.6%
Agency services	2 663	478	17.9%	478	17.9%	482	17.0%	(.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 965	3 685	26.4%	3 685	26.4%	1 831	13.2%	101.2%
Interest earned from Current and Non Current Assets	12 573	5 568	44.3%	5 568	44.3%	2 959	23.8%	88.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 569	439	27.9%	439	27.9%	404	18.3%	8.5%
Licence and permits	665	526	79.1%	526	79.1%	410	72.5%	28.5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 728	5 955	88.5%	5 955	88.5%	856	30.6%	595.6%
Non-Exchange Revenue								
Property rates	214 575	58 301	27.2%	58 301	27.2%	51 490	26.9%	13.2%
Surcharges and Taxes	1 547	391	25.3%	391	25.3%	365	23.0%	6.9%
Fines, penalties and forfeits	55 024	9 454	17.2%	9 454	17.2%	8 161	16.1%	15.9%
Licences or permits	819	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 047	70 751	33.5%	70 751	33.5%	66 782	37.8%	5.9%
Interest	2 433	734	30.2%	734	30.2%	1 539	83.4%	(52.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	14 788	3 125	21.1%	3 125	21.1%	3 530	23.8%	(11.5%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 072 310	184 870	17.2%	184 870	17.2%	173 590	17.9%	6.5%
Employee related costs	393 991	77 695	19.7%	77 695	19.7%	78 963	21.3%	(1.6%)
Remuneration of councillors	7 676	1 824	23.8%	1 824	23.8%	1 773	22.5%	2.8%
Bulk purchases - electricity	250 425	56 852	22.7%	56 852	22.7%	54 723	23.6%	3.9%
Inventory consumed	21 128	3 048	14.4%	3 048	14.4%	2 142	11.5%	42.3%
Debt impairment	24 450	-	-	-	-	-	-	-
Depreciation and amortisation	42 281	10 570	25.0%	10 570	25.0%	6 667	16.7%	58.5%
Interest	16 046	-	-	-	-	45	.3%	(100.0%)
Contracted services	135 492	7 125	5.3%	7 125	5.3%	11 403	11.0%	(37.5%)
Transfers and subsidies	14 068	2 760	19.6%	2 760	19.6%	2 064	16.8%	33.7%
Irrecoverable debts written off	61 650	5 791	9.4%	5 791	9.4%	6 107	10.0%	(5.2%)
Operational costs	105 104	19 206	18.3%	19 206	18.3%	9 702	10.6%	97.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	247	88 614	-	88 614	-	82 334	-	-
Transfers and subsidies - capital (monetary allocations)	70 466	20 977	29.8%	20 977	29.8%	1 432	1.1%	1 364.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 713	109 591	-	109 591	-	83 767	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	70 713	109 591	-	109 591	-	83 767	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 713	109 591	-	109 591	-	83 767	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 713	109 591	-	109 591	-	83 767	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		181 908	26 547	14.6%	26 547	14.6%	4 937	2.7%	437.7%
National Government		25 853	3 711	14.4%	3 711	14.4%	3 586	12.2%	3.5%
Provincial Government		40 735	14 865	36.5%	14 865	36.5%	1 238	1.6%	1 101.0%
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		66 588	18 576	27.9%	18 576	27.9%	4 823	4.5%	285.1%
Borrowing		86 921	7 851	9.0%	7 851	9.0%	19	-	41 693.5%
Internally generated funds		28 400	120	.4%	120	.4%	95	.4%	26.2%
Capital Expenditure Functional		181 908	26 547	14.6%	26 547	14.6%	4 937	2.7%	437.7%
Municipal governance and administration		2 904	120	4.1%	120	4.1%	81	.9%	48.4%
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		2 904	120	4.1%	120	4.1%	81	.9%	48.4%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		9 695	-	-	-	-	1 208	19.2%	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		7 700	-	-	-	-	1 208	27.1%	(100.0%)
Public Safety		1 995	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		37 819	9 207	24.3%	9 207	24.3%	-	-	(100.0%)
Planning and Development		50	-	-	-	-	-	-	-
Road Transport		37 769	9 207	24.4%	9 207	24.4%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		131 490	17 219	13.1%	17 219	13.1%	3 649	3.0%	371.9%
Energy sources		30 399	-	-	-	-	-	-	-
Water Management		54 264	10 669	19.7%	10 669	19.7%	1 643	3.6%	549.2%
Waste Water Management		39 727	6 550	16.5%	6 550	16.5%	2 005	4.3%	226.6%
Waste Management		7 100	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 008 733	37 562	3.7%	37 562	3.7%	3 362	.4%	1 017.4%
Property rates		193 054	686	.4%	686	.4%	108	.1%	536.0%
Service charges		484 812	15 614	3.2%	15 614	3.2%	-	-	(100.0%)

Other revenue	36 782	4 131	11.2%	4 131	11.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	211 047	14 622	6.9%	14 622	6.9%	1 382	.8%	958.1%
Transfers and Subsidies - Capital	70 466	1 299	1.8%	1 299	1.8%	-	-	(100.0%)
Interest	12 673	1 209	9.6%	1 209	9.6%	1 872	15.0%	(35.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	(894 478)	(246 796)	27.6%	(246 796)	27.6%	(305 720)	38.0%	(19.3%)
Suppliers and employees	(866 048)	(246 796)	28.5%	(246 796)	28.5%	(305 720)	39.3%	(19.3%)
Finance charges	(16 046)	-	-	-	-	-	-	-
Transfers and grants	(12 383)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	114 255	(209 234)	(183.1%)	(209 234)	(183.1%)	(302 358)	(199.1%)	(30.8%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(181 908)	(42 399)	23.3%	(42 399)	23.3%	(23 871)	13.0%	77.6%
Capital assets	(181 908)	(42 399)	23.3%	(42 399)	23.3%	(23 871)	13.0%	77.6%
Net Cash from(used) Investing Activities	(181 908)	(42 399)	23.3%	(42 399)	23.3%	(23 871)	13.3%	77.6%
Cash Flow from Financing Activities								
Receipts	64 400	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	64 400	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(20 340)	-	-	-	-	(129)	.6%	(100.0%)
Repayment of borrowing	(20 340)	-	-	-	-	(129)	.6%	(100.0%)
Net Cash from(used) Financing Activities	44 060	-	-	-	-	(129)	(.4%)	(100.0%)
Net Increase/(Decrease) in cash held	(23 593)	(251 633)	1 066.5%	(251 633)	1 066.5%	(326 358)	(13 910.5%)	(22.9%)
Cash/cash equivalents at the year begin:	165 432	224 401	135.6%	224 401	135.6%	184 421	308.7%	21.7%
Cash/cash equivalents at the year end:	141 839	(26 619)	(18.8%)	(26 619)	(18.8%)	(160 926)	(259.2%)	(83.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 011	6.1%	2 834	2.5%	3 047	2.7%	101 464	88.7%	114 357	28.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 179	37.8%	2 198	5.5%	1 627	4.1%	21 130	52.6%	40 134	9.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 573	17.2%	3 053	4.5%	3 062	4.6%	49 592	73.7%	67 280	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 681	4.6%	2 630	2.1%	2 431	2.0%	112 218	91.3%	122 960	30.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 521	4.7%	1 719	2.3%	1 569	2.1%	67 789	90.9%	74 598	18.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	160	(1.4%)	33	(.3%)	1 332	(11.3%)	(13 279)	113.0%	(11 754)	(2.9%)	-	-	-	-
Total By Income Source	43 124	10.6%	12 468	3.1%	13 069	3.2%	338 914	83.2%	407 575	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	766	20.0%	472	12.3%	480	12.5%	2 111	55.1%	3 829	9%	-	-	-	-
Commercial	4 230	22.1%	833	4.4%	661	3.5%	13 396	70.1%	19 120	4.7%	-	-	-	-
Households	38 129	9.9%	11 164	2.9%	11 928	3.1%	323 406	84.1%	384 627	94.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 124	10.6%	12 468	3.1%	13 069	3.2%	338 914	83.2%	407 575	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	425	100.0%	-	-	-	-	-	-	425	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	425	100.0%	-	-	-	-	-	-	425	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 833 296	480 584	26.2%	480 584	26.2%	381 547	23.7%	26.0%
Exchange Revenue								
Service charges - Electricity	721 887	198 195	27.5%	198 195	27.5%	137 963	22.5%	43.7%
Service charges - Water	127 877	26 513	20.7%	26 513	20.7%	18 037	15.6%	47.0%
Service charges - Waste Water Management	120 306	33 910	28.2%	33 910	28.2%	28 694	31.0%	18.2%
Service charges - Waste Management	76 326	21 671	28.4%	21 671	28.4%	16 654	33.2%	30.1%
Sale of Goods and Rendering of Services	6 315	1 246	19.7%	1 246	19.7%	1 051	17.0%	18.6%
Agency services	9 823	2 656	27.0%	2 656	27.0%	2 430	25.9%	9.3%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	4 375	26.1%	4 375	26.1%	3 857	24.1%	13.4%
Interest earned from Current and Non Current Assets	20 420	4 490	22.0%	4 490	22.0%	4 112	21.1%	9.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 529	3 763	39.5%	3 763	39.5%	3 091	33.9%	21.7%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	8 056	1 617	20.1%	1 617	20.1%	1 570	20.4%	3.0%
Non-Exchange Revenue								
Property rates	226 949	89 889	39.6%	89 889	39.6%	83 455	41.5%	7.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 897	5 323	2.2%	5 323	2.2%	25	-	21 163.4%
Licences or permits	4 674	860	18.4%	860	18.4%	878	19.7%	(2.1%)
Transfer and subsidies - Operational	217 912	83 020	38.1%	83 020	38.1%	76 828	38.6%	8.1%
Interest	3 811	854	22.4%	854	22.4%	826	22.7%	3.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	8 120	2 201	27.1%	2 201	27.1%	2 074	26.7%	6.1%
Gains on disposal of Assets	1 627	-	-	-	-	-	-	-
Other Gains	10 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 797 137	310 468	17.3%	310 468	17.3%	307 262	19.0%	1.0%
Employee related costs	469 245	96 572	20.6%	96 572	20.6%	91 497	20.0%	5.5%
Remuneration of councillors	21 653	5 178	23.9%	5 178	23.9%	4 931	22.7%	5.0%
Bulk purchases - electricity	598 611	128 426	21.5%	128 426	21.5%	132 558	27.2%	(3.1%)
Inventory consumed	69 008	8 494	12.3%	8 494	12.3%	10 145	21.6%	(16.3%)
Debt impairment	86 508	-	-	-	-	6 213	2.8%	(100.0%)
Depreciation and amortisation	110 079	(1)	-	(1)	-	-	-	(100.0%)
Interest	41 676	9 524	22.9%	9 524	22.9%	9 840	24.7%	(3.2%)
Contracted services	148 230	12 078	8.1%	12 078	8.1%	12 919	10.1%	(6.5%)
Transfers and subsidies	13 606	1 055	7.8%	1 055	7.8%	1 164	15.1%	(9.3%)
Irrecoverable debts written off	122 522	23 938	19.5%	23 938	19.5%	13 798	71 124.6%	73.5%
Operational costs	111 609	25 203	22.6%	25 203	22.6%	24 198	24.1%	4.2%
Losses on disposal of Assets	4 320	-	-	-	-	-	-	-
Other Losses	70	-	-	-	-	-	-	-
Surplus/(Deficit)	36 159	170 117	-	170 117	-	74 285	-	-
Transfers and subsidies - capital (monetary allocations)	77 246	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	113 405	170 117		170 117		74 285		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	113 405	170 117		170 117		74 285		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	113 405	170 117		170 117		74 285		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	113 405	170 117		170 117		74 285		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		186 345	31 400	16.9%	31 400	16.9%	27 290	14.6%	15.1%	
National Government		77 246	21 394	27.7%	21 394	27.7%	8 988	16.5%	138.0%	
Provincial Government		-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		77 246	21 394	27.7%	21 394	27.7%	8 988	16.5%	138.0%	
Borrowing		25 400	3 278	12.9%	3 278	12.9%	5 839	12.0%	(43.9%)	
Internally generated funds		83 699	6 729	8.0%	6 729	8.0%	12 463	14.8%	(46.0%)	
Capital Expenditure Functional		186 345	31 400	16.9%	31 400	16.9%	27 290	14.6%	15.1%	
Municipal governance and administration		12 460	3 643	29.2%	3 643	29.2%	16	.3%	23 370.5%	
Executive and Council		20	-	-	-	-	-	-	-	
Finance and administration		12 440	3 643	29.3%	3 643	29.3%	16	.3%	23 370.5%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		36 443	4 906	13.5%	4 906	13.5%	7 165	22.8%	(31.5%)	
Community and Social Services		1 825	-	-	-	-	3	.3%	(100.0%)	
Sport And Recreation		11 818	4 098	34.7%	4 098	34.7%	7 162	49.3%	(42.8%)	
Public Safety		9 800	-	-	-	-	-	-	-	
Housing		13 000	807	6.2%	807	6.2%	-	-	(100.0%)	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		36 819	10 391	28.2%	10 391	28.2%	11 457	27.5%	(9.3%)	
Planning and Development		505	-	-	-	-	-	-	-	
Road Transport		36 314	10 391	28.6%	10 391	28.6%	11 457	27.5%	(9.3%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		100 624	12 460	12.4%	12 460	12.4%	8 652	8.0%	44.0%	
Energy sources		45 199	1 132	2.5%	1 132	2.5%	251	.5%	351.2%	
Water Management		20 219	69	.3%	69	.3%	4 325	29.6%	(98.4%)	
Waste Water Management		34 206	11 259	32.9%	11 259	32.9%	4 077	9.1%	176.2%	
Waste Management		1 000	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 609 927	475 387	29.5%	475 387	29.5%	384 439	27.8%	
Property rates		212 604	23 766	11.2%	23 766	11.2%	13 475	7.1%	
Service charges		989 911	336 108	34.0%	336 108	34.0%	264 580	31.4%	

Other revenue	75 065	12 102	16.1%	12 102	16.1%	8 572	14.4%	41.2%
Transfers and Subsidies - Operational	217 912	59 355	27.2%	59 355	27.2%	78 399	39.4%	(24.3%)
Transfers and Subsidies - Capital	77 246	38 098	49.3%	38 098	49.3%	13 250	24.4%	187.5%
Interest	37 188	5 958	16.0%	5 958	16.0%	6 164	17.3%	(3.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 474 188)	(276 981)	18.8%	(276 981)	18.8%	(277 360)	21.5%	(.1%)
Suppliers and employees	(1 422 746)	(267 457)	18.8%	(267 457)	18.8%	(267 509)	21.5%	-
Finance charges	(37 837)	(9 524)	25.2%	(9 524)	25.2%	(9 851)	25.8%	(3.3%)
Transfers and grants	(13 606)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	135 739	198 406	146.2%	198 406	146.2%	107 080	116.3%	85.3%
Cash Flow from Investing Activities								
Receipts	100	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	100	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(186 345)	(48 962)	26.3%	(48 962)	26.3%	(34 528)	18.4%	41.8%
Capital assets	(186 345)	(48 962)	26.3%	(48 962)	26.3%	(34 528)	18.4%	41.8%
Net Cash from/(used) Investing Activities	(186 245)	(48 962)	26.3%	(48 962)	26.3%	(34 528)	18.4%	41.8%
Cash Flow from Financing Activities								
Receipts	71 100	86	.1%	86	.1%	77	.2%	11.0%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	70 950	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	86	57.0%	86	57.0%	77	51.4%	11.0%
Payments	(27 593)	-	-	-	-	-	-	-
Repayment of borrowing	(27 593)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	43 507	86	.2%	86	.2%	77	.3%	11.0%
Net Increase/(Decrease) in cash held	(7 000)	149 530	(2 136.2%)	149 530	(2 136.2%)	72 629	(103.9%)	105.9%
Cash/cash equivalents at the year begin:	135 014	214 152	158.6%	214 152	158.6%	196 673	145.7%	8.9%
Cash/cash equivalents at the year end:	128 014	388 184	303.2%	388 184	303.2%	291 315	447.6%	33.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 961	22.1%	2 964	4.7%	328	5%	45 918	72.7%	63 170	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 802	87.9%	707	1.6%	67	1%	4 715	10.4%	45 291	12.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 044	39.9%	1 524	2.9%	1	-	30 130	57.2%	52 700	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 635	21.5%	2 636	4.2%	136	2%	46 998	74.1%	63 404	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 350	25.3%	1 687	4.1%	84	2%	28 794	70.4%	40 914	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 833	13.4%	601	4.4%	16	.1%	11 232	82.1%	13 682	3.8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 257	2.2%	121	.2%	26	-	55 788	97.5%	57 191	15.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 086)	(19.3%)	673	2.6%	94	4%	30 651	116.4%	26 333	7.3%	-	-	-	-
Total By Income Source	96 795	26.7%	10 914	3.0%	751	.2%	254 226	70.1%	362 686	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 229	63.4%	894	9.1%	16	2%	2 688	27.4%	9 826	2.7%	-	-	-	-
Commercial	13 593	79.5%	145	.8%	9	1%	3 359	19.6%	17 105	4.7%	-	-	-	-
Households	61 916	20.2%	9 535	3.1%	718	2%	234 192	76.4%	306 360	84.5%	-	-	-	-
Other	15 057	51.2%	340	1.2%	9	-	13 988	47.6%	29 395	8.1%	-	-	-	-
Total By Customer Group	96 795	26.7%	10 914	3.0%	751	.2%	254 226	70.1%	362 686	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	0	100.0%	0	-
Trade Creditors	419	100.0%	-	-	-	-	-	-	419	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	419	100.0%	-	-	-	-	0	-	419	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	558 404	160 566	28.8%	160 566	28.8%	151 320	30.4%	6.1%
Exchange Revenue								
Service charges - Electricity	219 513	54 600	24.9%	54 600	24.9%	50 775	26.8%	7.5%
Service charges - Water	47 514	11 388	24.0%	11 388	24.0%	9 211	21.0%	23.6%
Service charges - Waste Water Management	19 772	4 742	24.0%	4 742	24.0%	4 544	28.0%	4.4%
Service charges - Waste Management	30 866	8 024	26.0%	8 024	26.0%	7 035	29.5%	14.1%
Sale of Goods and Rendering of Services	12 839	3 647	28.4%	3 647	28.4%	3 821	28.3%	(4.6%)
Agency services	4 581	957	20.9%	957	20.9%	905	22.5%	5.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	790	228	28.9%	228	28.9%	531	36.0%	(57.0%)
Interest earned from Current and Non Current Assets	5 553	843	15.2%	843	15.2%	1 477	19.3%	(42.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 365	675	28.5%	675	28.5%	649	23.5%	3.9%
Licence and permits	63	1	2.1%	1	2.1%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 810	841	29.9%	841	29.9%	397	14.5%	111.6%
Non-Exchange Revenue								
Property rates	118 732	49 735	41.9%	49 735	41.9%	47 976	45.5%	3.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 087	441	10.8%	441	10.8%	223	19.6%	98.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 813	19 552	28.8%	19 552	28.8%	19 207	32.4%	1.8%
Interest	4 919	886	18.0%	886	18.0%	823	29.4%	7.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	16 185	4 006	24.8%	4 006	24.8%	3 748	23.5%	6.9%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	544 816	120 137	22.1%	120 137	22.1%	104 684	20.9%	14.8%
Employee related costs	198 236	44 127	22.3%	44 127	22.3%	41 650	22.2%	5.9%
Remuneration of councillors	7 670	1 723	22.5%	1 723	22.5%	1 540	24.4%	11.9%
Bulk purchases - electricity	142 069	51 124	36.0%	51 124	36.0%	36 588	25.8%	39.7%
Inventory consumed	41 949	4 179	10.0%	4 179	10.0%	4 467	11.1%	(6.5%)
Debt impairment	14 154	(641)	(4.5%)	(641)	(4.5%)	-	-	(100.0%)
Depreciation and amortisation	12 463	3 116	25.0%	3 116	25.0%	3 108	25.0%	.2%
Interest	7 424	-	-	-	-	-	-	-
Contracted services	50 882	4 608	9.1%	4 608	9.1%	4 572	13.5%	.8%
Transfers and subsidies	2 919	240	8.2%	240	8.2%	189	7.3%	27.4%
Irrecoverable debts written off	6 578	641	9.7%	641	9.7%	-	-	(100.0%)
Operational costs	60 461	11 019	18.2%	11 019	18.2%	12 569	23.6%	(12.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	9	-	-	-	-	-	-	-
Surplus/(Deficit)	13 588	40 429	-	40 429	-	46 637	-	-
Transfers and subsidies - capital (monetary allocations)	11 860	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 448	40 429		40 429		46 637		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	25 448	40 429		40 429		46 637		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 448	40 429		40 429		46 637		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 448	40 429		40 429		46 637		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	41 826	1 560	3.7%	1 560	3.7%	1 472	2.0%	6.0%
National Government	11 860	599	5.1%	599	5.1%	456	1.8%	31.4%
Provincial Government	-	-	-	-	-	15	.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 860	599	5.1%	599	5.1%	471	1.7%	27.2%
Borrowing	-	-	-	-	-	249	1.2%	(100.0%)
Internally generated funds	29 966	961	3.2%	961	3.2%	752	3.1%	27.8%
Capital Expenditure Functional	41 826	1 560	3.7%	1 560	3.7%	1 472	2.0%	6.0%
Municipal governance and administration	7 478	82	1.1%	82	1.1%	55	2.8%	48.2%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	7 478	82	1.1%	82	1.1%	55	2.8%	48.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 284	-	-	-	-	169	1.7%	(100.0%)
Community and Social Services	250	-	-	-	-	16	.9%	(100.0%)
Sport And Recreation	1 034	-	-	-	-	152	2.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 152	714	4.4%	714	4.4%	432	1.7%	65.2%
Planning and Development	43	1	3.4%	1	3.4%	64	6.0%	(97.7%)
Road Transport	16 110	712	4.4%	712	4.4%	368	1.5%	93.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	16 911	764	4.5%	764	4.5%	816	2.2%	(6.4%)
Energy sources	7 129	-	-	-	-	-	-	-
Water Management	3 219	-	-	-	-	367	2.5%	(100.0%)
Waste Water Management	4 814	764	15.9%	764	15.9%	201	3.4%	281.1%
Waste Management	1 750	-	-	-	-	249	2.8%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	636 820	143 873	22.6%	143 873	22.6%	124 893	21.3%	15.2%
Property rates	116 294	16 639	14.3%	16 639	14.3%	15 707	15.2%	5.9%
Service charges	367 301	76 044	20.7%	76 044	20.7%	65 212	20.5%	16.6%

Other revenue	63 006	21 390	33.9%	21 390	33.9%	17 033	25.6%	25.6%
Transfers and Subsidies - Operational	67 113	22 066	32.9%	22 066	32.9%	20 060	33.8%	10.0%
Transfers and Subsidies - Capital	11 860	6 632	55.9%	6 632	55.9%	6 479	23.8%	2.4%
Interest	11 246	1 102	9.8%	1 102	9.8%	402	3.4%	174.3%
Dividends	-	-	-	-	-	-	-	-
Payments	(570 584)	(115 711)	20.3%	(115 711)	20.3%	(120 034)	22.8%	(3.6%)
Suppliers and employees	(564 144)	(115 711)	20.5%	(115 711)	20.5%	(120 034)	23.2%	(3.6%)
Finance charges	(6 440)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	66 236	28 162	42.5%	28 162	42.5%	4 858	8.3%	479.6%
Cash Flow from Investing Activities								
Receipts	-	7 756	-	7 756	-	0	-	1 882 476.7%
Proceeds on disposal of PPE	-	7 756	-	7 756	-	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	0	-	0	-	0	-	14.1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(47 640)	(14 832)	31.1%	(14 832)	31.1%	(4 812)	5.7%	208.2%
Capital assets	(47 640)	(14 832)	31.1%	(14 832)	31.1%	(4 812)	5.7%	208.2%
Net Cash from(used) Investing Activities	(47 640)	(7 076)	14.9%	(7 076)	14.9%	(4 812)	6.3%	47.1%
Cash Flow from Financing Activities								
Receipts	-	190	-	190	-	91	.5%	109.5%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	190	-	190	-	91	-	109.5%
Payments	(8 400)	-	-	-	-	-	-	-
Repayment of borrowing	(8 400)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(8 400)	190	(2.3%)	190	(2.3%)	91	.8%	109.5%
Net Increase/(Decrease) in cash held	10 196	21 276	208.7%	21 276	208.7%	137	(2.0%)	15 378.2%
Cash/cash equivalents at the year begin:	67 444	50 012	74.2%	50 012	74.2%	67 332	46.9%	(25.7%)
Cash/cash equivalents at the year end:	77 640	71 288	91.8%	71 288	91.8%	63 436	46.4%	12.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 703	19.3%	1 767	7.2%	1 058	4.3%	16 866	69.1%	24 394	21.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 642	62.3%	2 619	11.1%	566	2.4%	5 680	24.2%	23 507	20.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 800	11.3%	1 870	3.7%	30 744	60.1%	12 778	25.0%	51 191	44.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 867	17.0%	808	7.4%	474	4.3%	7 820	71.3%	10 969	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 198	20.6%	1 135	7.3%	635	4.1%	10 530	67.9%	15 497	13.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	63	2.7%	343	14.8%	85	3.7%	1 823	78.8%	2 314	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	406	5.5%	375	5.1%	337	4.6%	6 236	84.8%	7 354	6.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 871)	107.6%	174	(.9%)	217	(1.1%)	1 084	(5.6%)	(19 396)	(16.7%)	-	-	-	-
Total By Income Source	9 807	8.5%	9 090	7.8%	34 117	29.5%	62 815	54.2%	115 829	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 123)	(85.8%)	517	14.2%	494	13.6%	5 755	158.0%	3 642	3.1%	-	-	-	-
Commercial	7 331	37.1%	1 922	9.7%	5 691	28.8%	4 830	24.4%	19 774	17.1%	-	-	-	-
Households	4 232	4.7%	6 640	7.3%	27 911	30.7%	52 041	57.3%	90 826	78.4%	-	-	-	-
Other	1 367	86.1%	11	.7%	21	1.3%	190	12.0%	1 588	1.4%	-	-	-	-
Total By Customer Group	9 807	8.5%	9 090	7.8%	34 117	29.5%	62 815	54.2%	115 829	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 336	100.0%	-	-	-	-	-	-	15 336	95.6%
Bulk Water	-	-	9	100.0%	-	-	-	-	9	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	374	65.0%	16	2.8%	-	-	186	32.2%	576	3.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	124	100.0%	-	-	-	-	-	-	124	.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 834	98.7%	25	.2%	-	-	186	1.2%	16 045	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	71 161 512	18 845 092	26.5%	18 845 092	26.5%	17 375 482	27.0%	8.5%
Exchange Revenue								
Service charges - Electricity	23 610 833	6 835 534	29.0%	6 835 534	29.0%	6 506 808	30.6%	5.1%
Service charges - Water	5 771 137	1 279 934	22.2%	1 279 934	22.2%	1 132 971	22.0%	13.0%
Service charges - Waste Water Management	2 966 006	686 868	23.2%	686 868	23.2%	559 467	22.0%	22.8%
Service charges - Waste Management	1 658 640	402 854	24.3%	402 854	24.3%	368 451	24.3%	9.3%
Sale of Goods and Rendering of Services	815 257	204 636	25.1%	204 636	25.1%	195 336	28.9%	4.8%
Agency services	302 874	70 488	23.3%	70 488	23.3%	69 030	23.3%	2.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	87 334	25.7%	87 334	25.7%	86 147	27.1%	1.4%
Interest earned from Current and Non Current Assets	778 395	395 849	50.9%	395 849	50.9%	408 176	37.7%	(3.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	744 999	193 660	26.0%	193 660	26.0%	198 828	29.5%	(2.6%)
Licence and permits	205	267	130.3%	267	130.3%	260	132.3%	2.9%
Special rating levies	494 107	121 914	24.7%	121 914	24.7%	-	-	(100.0%)
Operational Revenue	647 672	139 933	21.6%	139 933	21.6%	162 774	27.4%	(14.0%)
Non-Exchange Revenue								
Property rates	13 761 592	3 367 095	24.5%	3 367 095	24.5%	3 146 975	24.8%	7.0%
Surcharges and Taxes	-	-	-	-	-	105 387	24.5%	(100.0%)
Fines, penalties and forfeits	1 878 556	465 764	24.8%	465 764	24.8%	465 080	24.6%	.1%
Licences or permits	50 301	12 692	25.2%	12 692	25.2%	12 478	22.0%	1.7%
Transfer and subsidies - Operational	7 329 561	2 425 973	33.1%	2 425 973	33.1%	2 163 224	31.3%	12.1%
Interest	98 675	31 461	31.9%	31 461	31.9%	38 165	40.4%	(17.6%)
Fuel Levy	2 851 776	950 592	33.3%	950 592	33.3%	916 516	33.3%	3.7%
Operational Revenue	906 078	191 596	21.1%	191 596	21.1%	-	-	(100.0%)
Gains on disposal of Assets	70 772	-	-	-	-	-	-	-
Other Gains	6 084 343	980 648	16.1%	980 648	16.1%	839 408	15.6%	16.8%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	71 663 224	14 555 908	20.3%	14 555 908	20.3%	13 820 566	21.4%	5.3%
Employee related costs	21 003 489	4 497 700	21.4%	4 497 700	21.4%	4 117 502	21.2%	9.2%
Remuneration of councillors	197 729	47 061	23.8%	47 061	23.8%	44 108	22.0%	6.7%
Bulk purchases - electricity	17 755 086	4 057 316	22.9%	4 057 316	22.9%	4 116 202	26.6%	(1.4%)
Inventory consumed	7 970 354	1 283 142	16.1%	1 283 142	16.1%	1 190 677	16.7%	7.8%
Debt impairment	3 217 478	683 867	21.3%	683 867	21.3%	336 713	11.8%	103.1%
Depreciation and amortisation	4 025 354	976 352	24.3%	976 352	24.3%	937 161	24.3%	4.2%
Interest	1 428 206	221 743	15.5%	221 743	15.5%	215 019	17.7%	3.1%
Contracted services	11 229 839	1 552 642	13.8%	1 552 642	13.8%	1 461 218	14.8%	6.3%
Transfers and subsidies	346 993	72 568	20.9%	72 568	20.9%	74 259	23.4%	(2.3%)
Irrecoverable debts written off	123 382	130 470	105.7%	130 470	105.7%	269 754	143.1%	(51.6%)
Operational costs	3 830 721	949 641	24.8%	949 641	24.8%	991 970	27.8%	(4.3%)
Losses on disposal of Assets	2 500	-	-	-	-	31	1.4%	(100.0%)
Other Losses	532 092	83 406	15.7%	83 406	15.7%	65 953	11.7%	26.5%
Surplus/(Deficit)	(501 713)	4 289 184	-	4 289 184	-	3 554 916	-	-
Transfers and subsidies - capital (monetary allocations)	3 855 190	493 347	12.8%	493 347	12.8%	374 585	10.5%	31.7%
Transfers and subsidies - capital (in-kind)	-	217	-	217	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	3 353 477	4 782 748	-	4 782 748	-	3 929 501	-	-
Income Tax	11 407	1 964	17.2%	1 964	17.2%	4 007	129.5%	(51.0%)
Surplus/(Deficit) after income tax	3 342 070	4 780 784	-	4 780 784	-	3 925 494	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	1 450	16.8%	1 450	16.8%	2 958	131.5%	(51.0%)
Surplus/(Deficit) attributable to municipality	3 350 691	4 782 233	-	4 782 233	-	3 928 452	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 350 691	4 782 233	-	4 782 233	-	3 928 452	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	12 937 678	1 817 080	14.0%	1 817 080	14.0%	1 389 403	11.5%	30.8%
National Government	3 735 882	475 531	12.7%	475 531	12.7%	360 694	10.6%	31.8%
Provincial Government	6 657	2 319	34.8%	2 319	34.8%	973	4.1%	138.4%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	112 651	15 497	13.8%	15 497	13.8%	12 912	9.7%	20.0%
Transfers recognised - capital	3 855 190	493 347	12.8%	493 347	12.8%	374 578	10.5%	31.7%
Borrowing	5 000 000	439 490	8.8%	439 490	8.8%	719 066	9.9%	(36.9%)
Internally generated funds	4 062 488	864 243	21.7%	864 243	21.7%	295 759	23.8%	199.0%
Capital Expenditure Functional	12 937 678	1 817 080	14.0%	1 817 080	14.0%	1 389 403	11.5%	30.8%
Municipal governance and administration	1 338 710	366 021	27.3%	366 021	27.3%	278 581	24.1%	31.4%
Executive and Council	27 948	294	1.1%	294	1.1%	413	16.5%	(28.8%)
Finance and administration	1 310 672	365 720	27.9%	365 720	27.9%	278 104	24.2%	31.5%
Internal audit	90	7	7.9%	7	7.9%	64	80.3%	(88.8%)
Community and Public Safety	1 864 454	336 643	18.1%	336 643	18.1%	194 286	12.6%	73.3%
Community and Social Services	138 247	24 892	18.0%	24 892	18.0%	14 939	12.8%	66.6%
Sport And Recreation	235 626	15 692	6.7%	15 692	6.7%	13 213	6.9%	18.8%
Public Safety	231 780	51 351	22.2%	51 351	22.2%	25 190	12.7%	103.9%
Housing	1 202 911	240 945	20.0%	240 945	20.0%	136 436	14.0%	76.6%
Health	55 890	3 763	6.7%	3 763	6.7%	4 507	7.8%	(16.5%)
Economic and Environmental Services	3 604 890	437 604	12.1%	437 604	12.1%	234 435	7.3%	86.7%
Planning and Development	280 769	12 801	4.6%	12 801	4.6%	10 004	4.4%	28.0%
Road Transport	3 013 970	353 476	11.7%	353 476	11.7%	204 447	7.5%	72.9%
Environmental Protection	310 151	71 328	23.0%	71 328	23.0%	19 984	7.8%	256.9%
Trading Services	6 052 141	662 025	10.9%	662 025	10.9%	672 924	11.0%	(1.6%)
Energy sources	1 228 075	257 735	21.0%	257 735	21.0%	193 858	16.1%	33.0%
Water Management	1 478 230	110 579	7.5%	110 579	7.5%	134 296	10.9%	(17.7%)
Waste Water Management	3 258 361	281 636	8.6%	281 636	8.6%	322 306	9.0%	(12.6%)
Waste Management	87 476	12 074	13.8%	12 074	13.8%	22 464	21.8%	(46.3%)
Other	77 484	14 788	19.1%	14 788	19.1%	9 179	17.2%	61.1%

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	65 088 044	19 343 314	29.7%	19 343 314	29.7%	18 061 718	30.7%	7.1%
Property rates	13 655 731	3 734 056	27.3%	3 734 056	27.3%	3 602 665	28.3%	3.6%
Service charges	33 822 077	8 833 147	26.1%	8 833 147	26.1%	8 071 630	27.4%	9.4%

Other revenue	5 648 650	2 550 609	45.2%	2 550 609	45.2%	2 161 770	41.5%	18.0%
Transfers and Subsidies - Operational	7 117 374	3 819 667	53.7%	3 819 667	53.7%	3 582 306	51.8%	6.6%
Transfers and Subsidies - Capital	4 066 817	26 824	7%	26 824	7%	235 710	6.6%	(88.6%)
Interest	777 395	379 012	48.8%	379 012	48.8%	407 636	37.6%	(7.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(58 202 800)	(15 682 018)	26.9%	(15 682 018)	26.9%	(8 958 492)	17.1%	75.1%
Suppliers and employees	(58 202 800)	(15 682 018)	26.9%	(15 682 018)	26.9%	(8 958 492)	17.1%	75.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 885 244	3 661 296	53.2%	3 661 296	53.2%	9 103 225	139.9%	(59.8%)
Cash Flow from Investing Activities								
Receipts	248 007	(4 521 262)	(1 823.0%)	(4 521 262)	(1 823.0%)	(1 374 265)	(189.1%)	229.0%
Proceeds on disposal of PPE	70 772	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 029	38	1.3%	38	1.3%	132	6.2%	(71.2%)
Decrease (increase) in non-current investments	174 207	(4 521 300)	(2 595.4%)	(4 521 300)	(2 595.4%)	(1 374 397)	(206.5%)	229.0%
Payments	(12 937 678)	(2 260 269)	17.5%	(2 260 269)	17.5%	(2 549 965)	21.1%	(11.4%)
Capital assets	(12 937 678)	(2 260 269)	17.5%	(2 260 269)	17.5%	(2 549 965)	21.1%	(11.4%)
Net Cash from/(used) Investing Activities	(12 689 670)	(6 781 532)	53.4%	(6 781 532)	53.4%	(3 924 230)	34.6%	72.8%
Cash Flow from Financing Activities								
Receipts	5 022 041	2 879 653	57.3%	2 879 653	57.3%	28 215	.4%	10 106.3%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000 000	2 800 000	56.0%	2 800 000	56.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	22 041	79 653	361.4%	79 653	361.4%	28 215	119.7%	182.3%
Payments	(1 139 343)	(129 481)	11.4%	(129 481)	11.4%	-	-	(100.0%)
Repayment of borrowing	(1 139 343)	(129 481)	11.4%	(129 481)	11.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	3 882 699	2 750 173	70.8%	2 750 173	70.8%	28 215	.6%	9 647.4%
Net Increase/(Decrease) in cash held	(1 921 728)	(370 063)	19.3%	(370 063)	19.3%	5 207 210	(1 539.4%)	(107.1%)
Cash/cash equivalents at the year begin:	15 968 628	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	14 046 900	(370 063)	(2.6%)	(370 063)	(2.6%)	17 912 979	164.6%	(102.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	503 914	20.3%	66 443	2.7%	72 367	2.9%	1 845 132	74.2%	2 487 856	28.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 276 597	60.9%	50 713	2.4%	47 806	2.3%	719 918	34.4%	2 095 034	23.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	902 471	38.5%	72 222	3.1%	67 396	2.9%	1 301 970	55.5%	2 344 059	26.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	267 259	25.7%	32 740	3.1%	31 492	3.0%	707 971	68.1%	1 039 462	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	125 337	20.8%	17 258	2.9%	16 906	2.8%	442 963	73.5%	602 464	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	136 941	14.2%	14 088	1.5%	(990)	(.1%)	811 634	84.4%	961 672	10.8%	-	-	-	-
Interest on Arrear Debtor Accounts	82 321	60.7%	42 333	31.2%	210	2%	10 831	8.0%	135 695	1.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(274 815)	35.6%	(213 343)	27.6%	(16 570)	2.1%	(266 908)	34.6%	(771 636)	(8.7%)	-	-	-	-
Total By Income Source	3 020 025	34.0%	82 453	.9%	218 617	2.5%	5 573 511	62.7%	8 894 606	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(18 267)	19.1%	(133 341)	139.3%	23 715	(24.8%)	32 201	(33.7%)	(95 691)	(1.1%)	-	-	-	-
Commercial	1 578 193	73.2%	44 366	2.1%	36 909	1.7%	497 226	23.1%	2 156 694	24.2%	-	-	-	-
Households	1 366 919	22.7%	168 986	2.8%	131 403	2.2%	4 348 184	72.3%	6 015 491	67.6%	-	-	-	-
Other	93 180	11.4%	2 443	.3%	26 589	3.3%	695 900	85.1%	818 112	9.2%	-	-	-	-
Total By Customer Group	3 020 025	34.0%	82 453	.9%	218 617	2.5%	5 573 511	62.7%	8 894 606	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(41 588)	99.9%	-	-	(39)	.1%	-	-	(41 627)	54.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(34 484)	100.0%	-	-	-	-	-	-	(34 484)	45.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(76 072)	99.9%	-	-	(39)	.1%	-	-	(76 111)	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	483 177	151 623	31.4%	151 623	31.4%	131 309	25.4%	15.5%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 875	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	8 531	2 787	32.7%	2 787	32.7%	3 290	24.7%	(15.3%)
Agency services	88 478	11 182	12.6%	11 182	12.6%	6 259	4.7%	78.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	85 000	22 226	26.1%	22 226	26.1%	10 882	13.6%	104.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	3	1.3%	3	1.3%	69	28.9%	(95.6%)
Licence and permits	653	160	24.4%	160	24.4%	176	27.0%	(9.5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 475	109	7.4%	109	7.4%	302	21.2%	(63.8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	281 571	115 157	40.9%	115 157	40.9%	110 330	40.2%	4.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	355	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	483 177	88 686	18.4%	88 686	18.4%	93 358	18.1%	(5.0%)
Employee related costs	254 460	60 634	23.8%	60 634	23.8%	61 225	21.4%	(1.0%)
Remuneration of councillors	16 268	3 740	23.0%	3 740	23.0%	3 489	21.9%	7.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	16 434	2 230	13.6%	2 230	13.6%	5 425	25.5%	(58.9%)
Debt impairment	100	-	-	-	-	-	-	-
Depreciation and amortisation	11 557	-	-	-	-	-	-	-
Interest	9 569	2 457	25.7%	2 457	25.7%	616	34.9%	299.2%
Contracted services	77 356	4 429	5.7%	4 429	5.7%	5 309	7.4%	(16.6%)
Transfers and subsidies	15 190	249	1.6%	249	1.6%	3 694	18.1%	(93.2%)
Irrecoverable debts written off	200	-	-	-	-	-	-	-
Operational costs	77 489	14 945	19.3%	14 945	19.3%	13 600	15.5%	9.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	4 555	-	-	-	-	-	-	-
Surplus/(Deficit)	-	62 938	-	62 938	-	37 951	-	-
Transfers and subsidies - capital (monetary allocations)	4 321	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 321	62 938		62 938		37 951		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 321	62 938		62 938		37 951		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 321	62 938		62 938		37 951		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 321	62 938		62 938		37 951		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		112 650	4 193	3.7%	4 193	3.7%	14 994	11.8%	(72.0%)
National Government		-	-	-	-	-	-	-	-
Provincial Government		4 321	-	-	-	-	93	6.0%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		4 321	-	-	-	-	93	6.0%	(100.0%)
Borrowing		-	-	-	-	-	13 011	14.3%	(100.0%)
Internally generated funds		108 329	4 193	3.9%	4 193	3.9%	1 890	5.5%	121.9%
Capital Expenditure Functional		112 650	4 193	3.7%	4 193	3.7%	14 994	11.8%	(72.0%)
Municipal governance and administration		19 860	254	1.3%	254	1.3%	664	8.0%	(61.8%)
Executive and Council		162	-	-	-	-	-	-	-
Finance and administration		18 693	254	1.4%	254	1.4%	664	10.7%	(61.8%)
Internal audit		1 005	-	-	-	-	-	-	-
Community and Public Safety		58 477	1 306	2.2%	1 306	2.2%	739	4.0%	76.7%
Community and Social Services		24 675	4	-	4	-	28	2%	(86.6%)
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		33 610	1 302	3.9%	1 302	3.9%	711	10.3%	83.2%
Housing		-	-	-	-	-	-	-	-
Health		192	-	-	-	-	-	-	-
Economic and Environmental Services		34 164	21	.1%	21	.1%	581	6.1%	(96.4%)
Planning and Development		30 343	21	.1%	21	.1%	487	5.7%	(95.7%)
Road Transport		3 821	-	-	-	-	93	8.9%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		150	2 613	1 741.9%	2 613	1 741.9%	13 011	14.3%	(79.9%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		150	2 613	1 741.9%	2 613	1 741.9%	13 011	14.3%	(79.9%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		494 063	151 523	30.7%	151 523	30.7%	147 826	29.7%	2.5%
Property rates		-	-	-	-	-	-	-	-
Service charges		9 703	-	-	-	-	-	-	-

Other revenue	150 348	21 519	14.3%	21 519	14.3%	20 153	11.4%	6.8%
Transfers and Subsidies - Operational	281 571	117 694	41.8%	117 694	41.8%	114 461	41.7%	2.8%
Transfers and Subsidies - Capital	4 321	-	-	-	-	500	32.3%	(100.0%)
Interest	48 120	12 310	25.6%	12 310	25.6%	12 712	27.7%	(3.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(489 493)	(146 000)	29.8%	(146 000)	29.8%	(132 524)	25.1%	10.2%
Suppliers and employees	(466 608)	(146 000)	31.3%	(146 000)	31.3%	(132 524)	26.1%	10.2%
Finance charges	(7 695)	-	-	-	-	-	-	-
Transfers and grants	(15 190)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 570	5 523	120.8%	5 523	120.8%	15 302	(50.7%)	(63.9%)
Cash Flow from Investing Activities								
Receipts	(20 000)	(40 000)	200.0%	(40 000)	200.0%	(40 000)	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(20 000)	(40 000)	200.0%	(40 000)	200.0%	(40 000)	-	-
Payments	(127 926)	(4 467)	3.5%	(4 467)	3.5%	(15 536)	12.0%	(71.2%)
Capital assets	(127 926)	(4 467)	3.5%	(4 467)	3.5%	(15 536)	12.0%	(71.2%)
Net Cash from/(used) Investing Activities	(147 926)	(44 467)	30.1%	(44 467)	30.1%	(55 536)	42.7%	(19.9%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(8 140)	(1 946)	23.9%	(1 946)	23.9%	-	-	(100.0%)
Repayment of borrowing	(8 140)	(1 946)	23.9%	(1 946)	23.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(8 140)	(1 946)	23.9%	(1 946)	23.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(151 496)	(40 890)	27.0%	(40 890)	27.0%	(40 235)	25.1%	1.6%
Cash/cash equivalents at the year begin:	391 294	410 384	104.9%	410 384	104.9%	424 247	123.2%	(3.3%)
Cash/cash equivalents at the year end:	239 798	369 494	154.1%	369 494	154.1%	384 013	206.5%	(3.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	288	15.9%	3	.1%	85	4.7%	1 434	79.3%	1 810	100.0%	-	-	-	-
Total By Income Source	288	15.9%	3	.1%	85	4.7%	1 434	79.3%	1 810	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	288	15.9%	3	.1%	85	4.7%	1 434	79.3%	1 810	100.0%	-	-	-	-
Total By Customer Group	288	15.9%	3	.1%	85	4.7%	1 434	79.3%	1 810	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	140	100.0%	-	-	-	-	-	-	140	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	140	100.0%	-	-	-	-	-	-	140	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	514 610	138 578	26.9%	138 578	26.9%	124 914	27.7%	10.9%
Exchange Revenue								
Service charges - Electricity	168 694	45 378	26.9%	45 378	26.9%	39 769	29.3%	14.1%
Service charges - Water	34 221	7 676	22.4%	7 676	22.4%	6 507	19.5%	18.0%
Service charges - Waste Water Management	15 309	4 252	27.8%	4 252	27.8%	3 702	24.2%	14.9%
Service charges - Waste Management	14 318	3 834	26.8%	3 834	26.8%	3 475	24.1%	10.3%
Sale of Goods and Rendering of Services	4 781	1 599	33.4%	1 599	33.4%	1 237	25.1%	29.3%
Agency services	4 171	1 166	28.0%	1 166	28.0%	1 026	23.0%	13.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 265	1 719	23.7%	1 719	23.7%	1 660	24.8%	3.6%
Interest earned from Current and Non Current Assets	7 788	2 835	36.4%	2 835	36.4%	1 879	163.4%	50.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	781	287	36.7%	287	36.7%	164	21.0%	74.6%
Licence and permits	2	0	9.9%	0	9.9%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	411	350	85.3%	350	85.3%	53	10.1%	557.9%
Non-Exchange Revenue								
Property rates	76 578	24 217	31.6%	24 217	31.6%	25 234	33.2%	(4.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	45 587	9 666	21.2%	9 666	21.2%	1 920	5.5%	403.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 882	33 362	30.4%	33 362	30.4%	35 008	37.1%	(4.7%)
Interest	4 743	1 105	23.3%	1 105	23.3%	1 095	25.2%	.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	5 431	1 132	20.9%	1 132	20.9%	2 185	47.5%	(48.2%)
Gains on disposal of Assets	400	-	-	-	-	-	-	-
Other Gains	14 248	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	514 020	111 740	21.7%	111 740	21.7%	103 520	22.9%	7.9%
Employee related costs	164 632	34 851	21.2%	34 851	21.2%	31 108	20.9%	12.0%
Remuneration of councillors	6 831	1 615	23.6%	1 615	23.6%	1 459	22.4%	10.7%
Bulk purchases - electricity	141 209	37 402	26.5%	37 402	26.5%	33 279	29.2%	12.4%
Inventory consumed	14 186	2 855	20.1%	2 855	20.1%	2 134	19.1%	33.8%
Debt impairment	52 790	13 204	25.0%	13 204	25.0%	13 522	25.0%	(2.4%)
Depreciation and amortisation	33 534	7 507	22.4%	7 507	22.4%	7 858	25.0%	(4.5%)
Interest	12 415	2 716	21.9%	2 716	21.9%	2 901	24.3%	(6.4%)
Contracted services	45 175	4 510	10.0%	4 510	10.0%	5 674	20.5%	(20.5%)
Transfers and subsidies	750	6	.7%	6	.7%	5	2.3%	10.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	40 037	7 074	17.7%	7 074	17.7%	5 581	14.8%	26.8%
Losses on disposal of Assets	400	-	-	-	-	-	-	-
Other Losses	2 060	-	-	-	-	-	-	-
Surplus/(Deficit)	590	26 838	-	26 838	-	21 394	-	-
Transfers and subsidies - capital (monetary allocations)	39 848	584	1.5%	584	1.5%	3 242	5.3%	(82.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 438	27 422		27 422		24 637		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 438	27 422		27 422		24 637		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 438	27 422		27 422		24 637		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 438	27 422		27 422		24 637		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance		78 459	2 008	2.6%	2 008	2.6%	3 410	4.2%	(41.1%)	
National Government		29 014	1 196	4.1%	1 196	4.1%	2 997	6.3%	(60.1%)	
Provincial Government		10 834	584	5.4%	584	5.4%	246	1.9%	137.6%	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		39 848	1 779	4.5%	1 779	4.5%	3 242	5.3%	(45.1%)	
Borrowing		-	-	-	-	-	-	-	-	
Internally generated funds		38 611	229	.6%	229	.6%	168	.8%	36.3%	
Capital Expenditure Functional		78 459	2 008	2.6%	2 008	2.6%	3 410	4.2%	(41.1%)	
Municipal governance and administration		990	13	1.3%	13	1.3%	-	-	(100.0%)	
Executive and Council		30	11	37.6%	11	37.6%	-	-	(100.0%)	
Finance and administration		960	2	.2%	2	.2%	-	-	(100.0%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		23 923	733	3.1%	733	3.1%	-	-	(100.0%)	
Community and Social Services		15 456	534	3.5%	534	3.5%	-	-	(100.0%)	
Sport And Recreation		1 200	-	-	-	-	-	-	-	
Public Safety		2 750	200	7.3%	200	7.3%	-	-	(100.0%)	
Housing		4 517	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		11 711	666	5.7%	666	5.7%	-	-	(100.0%)	
Planning and Development		5 711	666	11.7%	666	11.7%	-	-	(100.0%)	
Road Transport		6 000	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		41 835	596	1.4%	596	1.4%	3 410	5.7%	(82.5%)	
Energy sources		7 450	-	-	-	-	1 301	8.4%	(100.0%)	
Water Management		18 775	584	3.1%	584	3.1%	414	2.0%	41.1%	
Waste Water Management		1 625	12	.8%	12	.8%	1 695	7.8%	(99.3%)	
Waste Management		13 986	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		469 981	179 217	38.1%	179 217	38.1%	160 461	37.1%	
Property rates		70 140	16 586	23.6%	16 586	23.6%	17 677	25.7%	
Service charges		224 312	76 063	33.9%	76 063	33.9%	63 474	33.2%	

Other revenue	13 672	31 704	231.9%	31 704	231.9%	19 882	148.1%	59.5%
Transfers and Subsidies - Operational	108 060	38 649	35.8%	38 649	35.8%	37 276	40.2%	3.7%
Transfers and Subsidies - Capital	41 937	12 182	29.0%	12 182	29.0%	18 637	29.7%	(34.6%)
Interest	11 561	4 033	34.0%	4 033	34.0%	3 515	100.8%	14.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(422 508)	(71 466)	16.9%	(71 466)	16.9%	(52 832)	14.8%	35.3%
Suppliers and employees	(422 753)	(71 466)	16.9%	(71 466)	16.9%	(52 832)	14.8%	35.3%
Finance charges	(84)	-	-	-	-	-	-	-
Transfers and grants	330	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	47 473	107 751	227.0%	107 751	227.0%	107 629	142.7%	-.1%
Cash Flow from Investing Activities								
Receipts	-	(633)	-	(633)	-	362	-	(274.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(633)	-	(633)	-	362	-	(274.9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(78 459)	(2 576)	3.3%	(2 576)	3.3%	(8 650)	10.7%	(70.2%)
Capital assets	(78 459)	(2 576)	3.3%	(2 576)	3.3%	(8 650)	10.7%	(70.2%)
Net Cash from(used) Investing Activities	(78 459)	(3 210)	4.1%	(3 210)	4.1%	(8 288)	10.3%	(61.3%)
Cash Flow from Financing Activities								
Receipts	-	67	-	67	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	67	-	67	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	67	-	67	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(30 986)	104 608	(337.6%)	104 608	(337.6%)	99 340	(1 928.0%)	5.3%
Cash/cash equivalents at the year begin:	62 756	104 616	166.7%	104 616	166.7%	60 858	(2 311.0%)	71.9%
Cash/cash equivalents at the year end:	31 770	209 206	658.5%	209 206	658.5%	160 599	(2 062.7%)	30.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 895	10.7%	1 274	4.7%	1 000	3.7%	21 970	81.0%	27 139	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 344	42.6%	2 231	10.2%	1 166	5.3%	9 188	41.9%	21 929	14.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 769	12.6%	2 690	5.9%	2 717	5.9%	34 509	75.5%	45 686	30.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 594	8.1%	888	4.5%	752	3.8%	16 464	83.6%	19 698	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 561	11.4%	880	6.4%	655	4.8%	10 638	77.5%	13 734	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	118	100.0%	118	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	908	3.8%	1 016	4.3%	880	3.7%	21 085	88.3%	23 888	16.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 438)	118.9%	46	(1.2%)	30	(.8%)	630	(16.9%)	(3 732)	(2.5%)	-	-	-	-
Total By Income Source	17 632	11.9%	9 024	6.1%	7 200	4.8%	114 602	77.2%	148 459	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(208)	(3.3%)	619	9.8%	613	9.7%	5 310	83.8%	6 335	4.3%	-	-	-	-
Commercial	7 524	25.6%	2 561	8.7%	1 259	4.3%	18 088	61.5%	29 432	19.8%	-	-	-	-
Households	10 316	9.2%	5 844	5.2%	5 328	4.7%	91 204	80.9%	112 691	75.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 632	11.9%	9 024	6.1%	7 200	4.8%	114 602	77.2%	148 459	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 531	100.0%	-	-	-	-	-	-	15 531	73.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	295	100.0%	-	-	-	-	-	-	295	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	25	.5%	-	-	-	-	5 194	99.5%	5 219	24.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 851	75.3%	-	-	-	-	5 194	24.7%	21 045	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	124 603	30 426	24.4%	30 426	24.4%	34 547	28.2%	(11.9%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	359	5	1.4%	5	1.4%	42	17.0%	(88.2%)
Agency services	8 185	1 598	19.5%	1 598	19.5%	1 522	19.4%	5.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 036	293	14.4%	293	14.4%	465	23.8%	(36.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	-	-	-	-	-	-	-
Licence and permits	51	19	37.5%	19	37.5%	14	28.5%	37.6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	68 647	10 862	15.8%	10 862	15.8%	15 973	24.4%	(32.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	45 225	17 649	39.0%	17 649	39.0%	16 532	35.3%	6.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	124 486	31 616	25.4%	31 616	25.4%	27 846	22.6%	13.5%
Employee related costs	67 136	17 599	26.2%	17 599	26.2%	15 691	23.3%	12.2%
Remuneration of councillors	5 677	1 384	24.4%	1 384	24.4%	1 329	25.6%	4.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	22 436	4 144	18.5%	4 144	18.5%	3 311	18.3%	25.2%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	766	292	38.1%	292	38.1%	129	12.5%	125.4%
Interest	52	-	-	-	-	-	-	-
Contracted services	6 771	1 505	22.2%	1 505	22.2%	2 029	21.4%	(25.8%)
Transfers and subsidies	135	3	1.9%	3	1.9%	39	14.9%	(93.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 513	6 689	31.1%	6 689	31.1%	5 317	24.7%	25.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	117	(1 189)	-	(1 189)	-	6 701	-	-
Transfers and subsidies - capital (monetary allocations)	2 000	-	-	-	-	618	21.4%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 117	(1 189)		(1 189)		7 319		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 117	(1 189)		(1 189)		7 319		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 117	(1 189)		(1 189)		7 319		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 117	(1 189)		(1 189)		7 319		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		2 057	264	12.8%	264	12.8%	538	19.5%	(50.9%)
National Government		-	105	-	105	-	537	44.5%	(80.5%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	105	-	105	-	537	21.4%	(80.5%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		2 057	160	7.8%	160	7.8%	1	.5%	12 567.3%
Capital Expenditure Functional		2 057	264	12.8%	264	12.8%	538	19.5%	(50.9%)
Municipal governance and administration		24	190	781.9%	190	781.9%	537	39.9%	(64.6%)
Executive and Council		9	30	339.5%	30	339.5%	-	-	(100.0%)
Finance and administration		16	161	1 027.6%	161	1 027.6%	537	62.4%	(70.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		61	-	-	-	-	1	.1%	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		61	-	-	-	-	1	1.8%	(100.0%)
Economic and Environmental Services		1 972	74	3.7%	74	3.7%	-	-	(100.0%)
Planning and Development		1 972	74	3.7%	74	3.7%	-	-	(100.0%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		144 517	38 080	26.4%	38 080	26.4%	39 334	30.5%	
Property rates		-	-	-	-	-	-	-	
Service charges		-	-	-	-	-	-	-	

Other revenue	94 890	15 855	16.7%	15 855	16.7%	(99 000)	(128.3%)	(116.0%)
Transfers and Subsidies - Operational	45 225	22 111	48.9%	22 111	48.9%	138 334	295.0%	(84.0%)
Transfers and Subsidies - Capital	2 366	-	-	-	-	-	-	-
Interest	2 036	114	5.6%	114	5.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(135 795)	(7 259)	5.3%	(7 259)	5.3%	(15 603)	12.5%	(53.5%)
Suppliers and employees	(135 608)	(7 259)	5.4%	(7 259)	5.4%	(15 603)	12.6%	(53.5%)
Finance charges	(52)	-	-	-	-	-	-	-
Transfers and grants	(135)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	8 722	30 821	353.4%	30 821	353.4%	23 731	544.8%	29.9%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(2 057)	-	-	-	-	(880)	27.7%	(100.0%)
Capital assets	(2 057)	-	-	-	-	(880)	27.7%	(100.0%)
Net Cash from(used) Investing Activities	(2 057)	-	-	-	-	(880)	27.7%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 665	30 821	462.5%	30 821	462.5%	22 851	1 942.8%	34.9%
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	6 665	36 002	540.2%	36 002	540.2%	22 851	182.7%	57.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	6.8%	0	-	-	-	399	93.1%	429	100.0%	-	-	-	-
Total By Income Source	29	6.8%	0	-	-	-	399	93.1%	429	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	57	100.0%	57	13.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	7.9%	0	.1%	-	-	342	92.1%	372	86.7%	-	-	-	-
Total By Customer Group	29	6.8%	0	-	-	-	399	93.1%	429	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 832	98.0%	3	.2%	0	-	34	1.8%	1 869	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 832	98.0%	3	.2%	0	-	34	1.8%	1 869	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	3 706 184	968 482	26.1%	968 482	26.1%	892 997	26.8%	8.5%
Exchange Revenue								
Service charges - Electricity	1 823 805	507 584	27.8%	507 584	27.8%	462 747	28.6%	9.7%
Service charges - Water	295 928	51 953	17.6%	51 953	17.6%	45 828	18.6%	13.4%
Service charges - Waste Water Management	185 368	44 239	23.9%	44 239	23.9%	41 193	24.7%	7.4%
Service charges - Waste Management	195 619	50 194	25.7%	50 194	25.7%	46 513	25.1%	7.9%
Sale of Goods and Rendering of Services	37 416	3 794	10.1%	3 794	10.1%	10 396	30.0%	(63.5%)
Agency services	19 551	4 946	25.3%	4 946	25.3%	4 677	23.1%	5.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 841	5 000	26.5%	5 000	26.5%	5 208	28.9%	(4.0%)
Interest earned from Current and Non Current Assets	75 000	23 587	31.4%	23 587	31.4%	19 775	34.1%	19.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	9	2	24.2%	2	24.2%	2	20.9%	20.7%
Rental from Fixed Assets	6 577	2 075	31.5%	2 075	31.5%	2 090	33.3%	(.7%)
Licence and permits	4 169	899	21.6%	899	21.6%	962	26.6%	(6.5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	86 702	5 936	6.8%	5 936	6.8%	1 880	29.3%	215.8%
Non-Exchange Revenue								
Property rates	538 383	161 344	30.0%	161 344	30.0%	153 071	31.3%	5.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	124 676	1 147	.9%	1 147	.9%	1 117	.9%	2.7%
Licences or permits	12	894	7 635.9%	894	7 635.9%	17	760.7%	5 217.8%
Transfer and subsidies - Operational	269 125	104 138	38.7%	104 138	38.7%	96 702	39.1%	7.7%
Interest	3 303	751	22.7%	751	22.7%	820	26.0%	(8.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 000	-	-	-	-	-	-	-
Other Gains	18 700	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	3 677 015	832 218	22.6%	832 218	22.6%	901 412	27.1%	(7.7%)
Employee related costs	963 942	197 042	20.4%	197 042	20.4%	187 842	21.0%	4.9%
Remuneration of councillors	41 280	8 700	21.1%	8 700	21.1%	8 307	21.1%	4.7%
Bulk purchases - electricity	1 463 347	426 909	29.2%	426 909	29.2%	444 309	36.4%	(3.9%)
Inventory consumed	131 411	13 357	10.2%	13 357	10.2%	16 677	12.7%	(19.9%)
Debt impairment	78 676	(4 148)	(5.3%)	(4 148)	(5.3%)	25 801	40.8%	(116.1%)
Depreciation and amortisation	283 543	67 518	23.8%	67 518	23.8%	68 423	25.0%	(1.3%)
Interest	147 210	37 379	25.4%	37 379	25.4%	39 639	24.9%	(5.7%)
Contracted services	275 369	32 149	11.7%	32 149	11.7%	29 892	12.7%	7.5%
Transfers and subsidies	6 190	467	7.5%	467	7.5%	30 404	82.9%	(98.5%)
Irrecoverable debts written off	108 466	19 358	17.8%	19 358	17.8%	19 224	17.4%	.7%
Operational costs	170 481	33 486	19.6%	33 486	19.6%	30 894	19.6%	8.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	7 100	-	-	-	-	-	-	-
Surplus/(Deficit)	29 169	136 264	-	136 264	-	(8 415)	-	-
Transfers and subsidies - capital (monetary allocations)	571 153	27 074	4.7%	27 074	4.7%	18 165	2.7%	49.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	600 322	163 337		163 337		9 750		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	600 322	163 337		163 337		9 750		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	600 322	163 337		163 337		9 750		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	600 322	163 337		163 337		9 750		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	714 166	39 833	5.6%	39 833	5.6%	36 423	4.8%	9.4%
National Government	509 719	25 692	5.0%	25 692	5.0%	21 475	3.6%	19.6%
Provincial Government	33 434	1 382	4.1%	1 382	4.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	20 000	3 926	19.6%	3 926	19.6%	1 221	15.3%	221.6%
Transfers recognised - capital	563 153	31 000	5.5%	31 000	5.5%	22 696	3.4%	36.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	151 013	8 833	5.8%	8 833	5.8%	13 727	13.5%	(35.7%)
Capital Expenditure Functional	714 166	39 833	5.6%	39 833	5.6%	36 423	4.8%	9.4%
Municipal governance and administration	39 804	2 371	6.0%	2 371	6.0%	2 029	8.6%	16.8%
Executive and Council	-	-	-	-	-	10	84.8%	(100.0%)
Finance and administration	39 804	2 371	6.0%	2 371	6.0%	2 020	8.6%	17.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	79 967	120	.2%	120	.2%	345	.4%	(65.1%)
Community and Social Services	4 925	12	.3%	12	.3%	56	1.3%	(77.7%)
Sport And Recreation	12 847	68	.5%	68	.5%	79	.7%	(14.6%)
Public Safety	7 725	16	.2%	16	.2%	81	.9%	(80.2%)
Housing	54 470	24	-	24	-	129	.2%	(81.3%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 990	5 450	10.5%	5 450	10.5%	5 204	8.2%	4.7%
Planning and Development	315	31	9.8%	31	9.8%	44	14.5%	(29.4%)
Road Transport	51 675	5 419	10.5%	5 419	10.5%	5 160	8.2%	5.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	541 180	31 892	5.9%	31 892	5.9%	28 845	4.9%	10.6%
Energy sources	65 782	15 821	24.1%	15 821	24.1%	13 492	37.7%	17.3%
Water Management	27 057	1 203	4.4%	1 203	4.4%	2 258	16.4%	(46.7%)
Waste Water Management	438 342	14 838	3.4%	14 838	3.4%	8 621	1.6%	72.1%
Waste Management	10 000	30	.3%	30	.3%	4 474	57.9%	(99.3%)
Other	1 225	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		4 062 227	1 418 030	34.9%	1 418 030	34.9%	1 199 894	31.9%	18.2%
Property rates		522 231	131 513	25.2%	131 513	25.2%	127 827	27.1%	2.9%
Service charges		2 425 699	661 867	27.3%	661 867	27.3%	557 769	26.2%	18.7%

Other revenue	176 874	394 895	223.3%	394 895	223.3%	330 203	181.6%	19.6%
Transfers and Subsidies - Operational	269 125	106 484	39.6%	106 484	39.6%	104 217	43.0%	2.2%
Transfers and Subsidies - Capital	571 153	99 751	17.5%	99 751	17.5%	57 017	8.6%	75.0%
Interest	97 144	23 520	24.2%	23 520	24.2%	22 862	28.9%	2.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(3 199 230)	(841 826)	26.3%	(841 826)	26.3%	(804 635)	28.0%	4.6%
Suppliers and employees	(3 045 830)	(841 415)	27.6%	(841 415)	27.6%	(804 635)	30.0%	4.6%
Finance charges	(147 210)	(411)	.3%	(411)	.3%	-	-	(100.0%)
Transfers and grants	(6 190)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	862 997	576 204	66.8%	576 204	66.8%	395 259	44.4%	45.8%
Cash Flow from Investing Activities								
Receipts	3 003	-	-	-	-	3	.1%	(100.0%)
Proceeds on disposal of PPE	3 003	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	3	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(714 166)	(39 833)	5.6%	(39 833)	5.6%	(36 423)	4.8%	9.4%
Capital assets	(714 166)	(39 833)	5.6%	(39 833)	5.6%	(36 423)	4.8%	9.4%
Net Cash from/(used) Investing Activities	(711 163)	(39 833)	5.6%	(39 833)	5.6%	(36 420)	4.8%	9.4%
Cash Flow from Financing Activities								
Receipts	-	422	-	422	-	(34)	-	(1 351.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	422	-	422	-	(34)	-	(1 351.6%)
Payments	(102 172)	-	-	-	-	-	-	-
Repayment of borrowing	(102 172)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(102 172)	422	(.4%)	422	(.4%)	(34)	-	(1 351.6%)
Net Increase/(Decrease) in cash held	49 662	536 793	1 080.9%	536 793	1 080.9%	358 805	972.2%	49.6%
Cash/cash equivalents at the year begin:	750 000	1 028 889	137.2%	1 028 889	137.2%	697 523	100.9%	47.5%
Cash/cash equivalents at the year end:	799 662	1 565 726	195.8%	1 565 726	195.8%	1 056 311	145.0%	48.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 813	17.3%	7 059	5.9%	4 794	4.0%	87 844	72.9%	120 511	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	116 267	70.4%	9 724	5.9%	3 238	2.0%	35 854	21.7%	165 083	26.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 188	54.7%	4 141	5.6%	2 109	2.9%	27 023	36.8%	73 461	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 591	20.3%	3 319	5.0%	2 331	3.5%	47 554	71.2%	66 794	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 653	15.8%	4 423	4.5%	3 298	3.3%	75 430	76.3%	98 804	15.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	461	5.1%	336	3.7%	250	2.8%	7 951	88.4%	8 998	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 882	58.6%	3 417	3.5%	1 570	1.6%	35 987	36.4%	98 855	15.6%	-	-	-	-
Total By Income Source	264 856	41.9%	32 419	5.1%	17 590	2.8%	317 642	50.2%	632 506	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 988	50.8%	4 595	13.7%	2 013	6.0%	9 838	29.4%	33 433	5.3%	-	-	-	-
Commercial	111 127	72.9%	6 208	4.1%	2 295	1.5%	32 751	21.5%	152 381	24.1%	-	-	-	-
Households	80 570	22.3%	18 659	5.2%	12 104	3.3%	250 374	69.2%	361 707	57.2%	-	-	-	-
Other	56 171	66.1%	2 957	3.5%	1 177	1.4%	24 679	29.0%	84 984	13.4%	-	-	-	-
Total By Customer Group	264 856	41.9%	32 419	5.1%	17 590	2.8%	317 642	50.2%	632 506	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	156 418	100.0%	-	-	-	-	-	-	156 418	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	156 418	100.0%	-	-	-	-	-	-	156 418	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: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	554 413	149 844	27.0%	149 844	27.0%	131 785	27.7%	13.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 855	1 105	2.3%	1 105	2.3%	-	-	(100.0%)
Sale of Goods and Rendering of Services	21 280	830	3.9%	830	3.9%	1 202	7.1%	(31.0%)
Agency services	22 763	3 307	14.5%	3 307	14.5%	4 585	18.9%	(27.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 711	1 832	27.3%	1 832	27.3%	1 268	20.4%	44.5%
Interest earned from Current and Non Current Assets	14 385	3 751	26.1%	3 751	26.1%	2 436	20.3%	54.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	593	148	25.0%	148	25.0%	144	29.0%	3.3%
Rental from Fixed Assets	3 199	340	10.6%	340	10.6%	532	30.2%	(36.1%)
Licence and permits	165	48	29.2%	48	29.2%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	217 188	52 318	24.1%	52 318	24.1%	45 651	22.7%	14.6%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	40	56.0%	(100.0%)
Transfer and subsidies - Operational	214 504	84 795	39.5%	84 795	39.5%	75 927	35.4%	11.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 350	1 301	96.4%	1 301	96.4%	-	-	(100.0%)
Other Gains	4 420	69	1.6%	69	1.6%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	554 063	114 599	20.7%	114 599	20.7%	104 053	21.8%	10.1%
Employee related costs	319 379	70 902	22.2%	70 902	22.2%	69 206	23.1%	2.5%
Remuneration of councillors	15 251	3 469	22.7%	3 469	22.7%	3 366	24.0%	3.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	56 872	11 713	20.6%	11 713	20.6%	9 648	21.7%	21.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 095	1 955	17.6%	1 955	17.6%	1 354	22.7%	44.5%
Interest	136	-	-	-	-	-	-	-
Contracted services	47 207	8 798	18.6%	8 798	18.6%	5 270	11.5%	66.9%
Transfers and subsidies	1 017	155	15.2%	155	15.2%	86	7.1%	79.7%
Irrecoverable debts written off	1 650	-	-	-	-	1 400	140.0%	(100.0%)
Operational costs	100 401	17 605	17.5%	17 605	17.5%	13 793	21.5%	27.6%
Losses on disposal of Assets	1 025	-	-	-	-	-	-	-
Other Losses	30	1	4.4%	1	4.4%	(69)	(245.5%)	(101.9%)
Surplus/(Deficit)	350	35 245	-	35 245	-	27 732	-	-
Transfers and subsidies - capital (monetary allocations)	3 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 350	35 245		35 245		27 732		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 350	35 245		35 245		27 732		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 350	35 245		35 245		27 732		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 350	35 245		35 245		27 732		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		108 921	4 429	4.1%	4 429	4.1%	7 084	3.1%	(37.5%)
National Government		-	-	-	-	-	-	-	-
Provincial Government		3 000	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		3 000	-	-	-	-	-	-	-
Borrowing		105 571	4 421	4.2%	4 421	4.2%	7 078	3.2%	(37.5%)
Internally generated funds		350	9	2.5%	9	2.5%	6	3.9%	51.0%
Capital Expenditure Functional		108 921	4 429	4.1%	4 429	4.1%	7 084	3.1%	(37.5%)
Municipal governance and administration		350	9	2.5%	9	2.5%	-	-	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		350	9	2.5%	9	2.5%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		3 000	-	-	-	-	6	.1%	(100.0%)
Community and Social Services		2 500	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	6	-	(100.0%)
Public Safety		500	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		105 571	4 421	4.2%	4 421	4.2%	7 078	3.2%	(37.5%)
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		105 571	4 421	4.2%	4 421	4.2%	7 078	3.2%	(37.5%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		546 618	89 113	16.3%	89 113	16.3%	93 642	19.8%	(4.8%)
Property rates		-	-	-	-	-	-	-	-
Service charges		49 662	-	-	-	-	-	-	-

Other revenue	52 598	(351)	(.7%)	(351)	(.7%)	8 656	19.3%	(104.0%)
Transfers and Subsidies - Operational	428 679	89 464	20.9%	89 464	20.9%	80 231	19.5%	11.5%
Transfers and Subsidies - Capital	3 000	-	-	-	-	4 754	113.2%	(100.0%)
Interest	12 679	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(538 154)	(76 200)	14.2%	(76 200)	14.2%	(77 769)	20.0%	(2.0%)
Suppliers and employees	(538 018)	(76 200)	14.2%	(76 200)	14.2%	(77 769)	20.0%	(2.0%)
Finance charges	(136)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 464	12 913	152.6%	12 913	152.6%	15 873	19.0%	(18.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(108 921)	(604)	.6%	(604)	.6%	(13 863)	6.2%	(95.6%)
Capital assets	(108 921)	(604)	.6%	(604)	.6%	(13 863)	6.2%	(95.6%)
Net Cash from/(used) Investing Activities	(108 921)	(604)	.6%	(604)	.6%	(13 863)	6.2%	(95.6%)
Cash Flow from Financing Activities								
Receipts	118 555	-	-	-	-	63 000	28.6%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	118 555	-	-	-	-	63 000	28.6%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(12 037)	-	-	-	-	-	-	-
Repayment of borrowing	(12 037)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	106 519	-	-	-	-	63 000	30.8%	(100.0%)
Net Increase/(Decrease) in cash held	6 062	12 309	203.1%	12 309	203.1%	65 010	103.4%	(81.1%)
Cash/cash equivalents at the year begin:	52 614	154 642	293.9%	154 642	293.9%	156 448	129.1%	(1.2%)
Cash/cash equivalents at the year end:	58 676	167 320	285.2%	167 320	285.2%	221 826	120.5%	(24.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 271	6.7%	536	2.8%	-	-	17 117	90.5%	18 924	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	600	2.9%	600	2.9%	624	3.0%	19 151	91.3%	20 975	17.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 511	16.8%	13 525	16.9%	109	.1%	53 097	66.2%	80 241	66.8%	-	-	-	-
Total By Income Source	15 381	12.8%	14 661	12.2%	733	.6%	89 376	74.4%	120 151	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	20	4%	36	.7%	37	.7%	5 124	98.2%	5 218	4.3%	-	-	-	-
Commercial	13 925	15.9%	13 813	15.8%	404	.5%	59 318	67.8%	87 460	72.8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 435	5.2%	812	3.0%	291	1.1%	24 934	90.8%	27 473	22.9%	-	-	-	-
Total By Customer Group	15 381	12.8%	14 661	12.2%	733	.6%	89 376	74.4%	120 151	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 328	40.8%	2 530	44.3%	85	1.5%	765	13.4%	5 708	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 331	40.8%	2 530	44.3%	85	1.5%	765	13.4%	5 711	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	3 869 689	836 022	21.6%	836 022	21.6%	771 419	21.7%	8.4%
Exchange Revenue								
Service charges - Electricity	1 272 286	287 595	22.6%	287 595	22.6%	255 538	22.7%	12.5%
Service charges - Water	242 591	42 560	17.5%	42 560	17.5%	35 656	14.5%	19.4%
Service charges - Waste Water Management	200 295	53 266	26.6%	53 266	26.6%	45 534	26.6%	17.0%
Service charges - Waste Management	181 444	47 422	26.1%	47 422	26.1%	41 368	25.5%	14.6%
Sale of Goods and Rendering of Services	156 916	36 636	23.3%	36 636	23.3%	26 679	19.5%	37.3%
Agency services	21 653	5 321	24.6%	5 321	24.6%	4 187	20.2%	27.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 368	1 835	7.9%	1 835	7.9%	6 064	27.2%	(69.7%)
Interest earned from Current and Non Current Assets	32 395	33 931	104.7%	33 931	104.7%	20 692	34.5%	64.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 680	3 214	56.6%	3 214	56.6%	3 172	59.6%	1.3%
Licence and permits	847	222	26.2%	222	26.2%	297	38.0%	(25.4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	80 857	10 338	12.8%	10 338	12.8%	13 464	22.5%	(23.2%)
Non-Exchange Revenue								
Property rates	511 915	147 256	28.8%	147 256	28.8%	137 008	28.5%	7.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 076	5 766	5.9%	5 766	5.9%	3 084	3.3%	87.0%
Licences or permits	4 565	375	8.2%	375	8.2%	538	12.3%	(30.2%)
Transfer and subsidies - Operational	765 031	153 002	20.0%	153 002	20.0%	171 025	24.5%	(10.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	24 377	7 282	29.9%	7 282	29.9%	7 121	28.5%	2.3%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	247 394	-	-	-	-	(10)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	3 907 341	638 651	16.3%	638 651	16.3%	587 597	16.8%	8.7%
Employee related costs	866 553	176 654	20.4%	176 654	20.4%	156 170	19.0%	13.1%
Remuneration of councillors	32 676	6 690	20.5%	6 690	20.5%	6 411	20.6%	4.4%
Bulk purchases - electricity	987 428	212 213	21.5%	212 213	21.5%	214 375	27.3%	(1.0%)
Inventory consumed	347 151	20 829	6.0%	20 829	6.0%	20 103	5.6%	3.6%
Debt impairment	104 898	-	-	-	-	-	-	-
Depreciation and amortisation	279 237	44 355	15.9%	44 355	15.9%	51 322	25.0%	(13.6%)
Interest	69 770	-	-	-	-	-	-	-
Contracted services	873 085	120 484	13.8%	120 484	13.8%	93 025	11.2%	29.5%
Transfers and subsidies	105 770	1 647	1.6%	1 647	1.6%	898	1.0%	83.4%
Irrecoverable debts written off	11 854	25 003	210.9%	25 003	210.9%	10 878	96.4%	129.8%
Operational costs	178 305	30 646	17.2%	30 646	17.2%	34 649	22.2%	(11.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	50 615	130	.3%	130	.3%	(234)	(.5%)	(155.7%)
Surplus/(Deficit)	(37 652)	197 371	-	197 371	-	183 822	-	-
Transfers and subsidies - capital (monetary allocations)	119 582	32 694	27.3%	32 694	27.3%	161 408	41.7%	(79.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 931	230 065	-	230 065	-	345 230	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 931	230 065	-	230 065	-	345 230	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 931	230 065	-	230 065	-	345 230	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 931	230 065	-	230 065	-	345 230	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	907 018	159 022	17.5%	159 022	17.5%	206 025	16.8%	(22.8%)
National Government	142 410	28 933	20.3%	28 933	20.3%	115 567	34.0%	(75.0%)
Provincial Government	696	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	143 106	28 933	20.2%	28 933	20.2%	115 567	33.9%	(75.0%)
Borrowing	563 940	112 934	20.0%	112 934	20.0%	57 666	12.4%	95.8%
Internally generated funds	199 973	17 155	8.6%	17 155	8.6%	32 792	7.8%	(47.7%)
Capital Expenditure Functional	907 018	159 022	17.5%	159 022	17.5%	206 025	16.8%	(22.8%)
Municipal governance and administration	40 896	6 296	15.4%	6 296	15.4%	747	4.4%	743.1%
Executive and Council	15	-	-	-	-	-	-	-
Finance and administration	40 826	6 260	15.3%	6 260	15.3%	747	4.4%	738.3%
Internal audit	55	36	65.6%	36	65.6%	-	-	(100.0%)
Community and Public Safety	30 082	855	2.8%	855	2.8%	10 519	11.0%	(91.9%)
Community and Social Services	3 660	(0)	-	(0)	-	187	1.7%	(100.1%)
Sport And Recreation	6 230	-	-	-	-	9 714	20.1%	(100.0%)
Public Safety	15 752	856	5.4%	856	5.4%	618	2.0%	38.5%
Housing	840	-	-	-	-	-	-	-
Health	3 600	-	-	-	-	-	-	-
Economic and Environmental Services	197 041	75 168	38.1%	75 168	38.1%	47 549	13.6%	58.1%
Planning and Development	11 212	103	.9%	103	.9%	3 475	10.3%	(97.0%)
Road Transport	185 829	75 065	40.4%	75 065	40.4%	44 074	14.0%	70.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	638 999	76 703	12.0%	76 703	12.0%	147 211	19.3%	(47.9%)
Energy sources	140 552	3 379	2.4%	3 379	2.4%	10 983	5.6%	(69.2%)
Water Management	232 825	39 035	16.8%	39 035	16.8%	103 058	35.5%	(62.1%)
Waste Water Management	243 772	33 049	13.6%	33 049	13.6%	32 752	12.8%	.9%
Waste Management	21 850	1 239	5.7%	1 239	5.7%	417	1.8%	196.7%
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	4 169 993	2 698 025	64.7%	2 698 025	64.7%	2 973 176	71.2%	(9.3%)
Property rates	547 846	2 288 380	417.7%	2 288 380	417.7%	2 435 235	522.6%	(6.0%)
Service charges	2 303 190	170 950	7.4%	170 950	7.4%	156 978	9.4%	8.9%

Other revenue	366 949	53 139	14.5%	53 139	14.5%	52 742	9.9%	.8%
Transfers and Subsidies - Operational	833 785	152 591	18.3%	152 591	18.3%	94 860	13.6%	60.9%
Transfers and Subsidies - Capital	85 828	32 965	38.4%	32 965	38.4%	233 361	31.1%	(85.9%)
Interest	32 395	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(3 636 703)	(1 713 725)	47.1%	(1 713 725)	47.1%	(800 843)	24.2%	114.0%
Suppliers and employees	(3 468 761)	(1 713 725)	49.4%	(1 713 725)	49.4%	(800 843)	24.8%	114.0%
Finance charges	(70 813)	-	-	-	-	-	-	-
Transfers and grants	(97 129)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	533 290	984 300	184.6%	984 300	184.6%	2 172 333	249.5%	(54.7%)
Cash Flow from Investing Activities								
Receipts	-	79 784	-	79 784	-	65 918	-	21.0%
Proceeds on disposal of PPE	-	479	-	479	-	115	-	318.1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	79 305	-	79 305	-	65 803	-	20.5%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(907 018)	(177 803)	19.6%	(177 803)	19.6%	(234 784)	19.2%	(24.3%)
Capital assets	(907 018)	(177 803)	19.6%	(177 803)	19.6%	(234 784)	19.2%	(24.3%)
Net Cash from(used) Investing Activities	(907 018)	(98 019)	10.8%	(98 019)	10.8%	(168 866)	13.8%	(42.0%)
Cash Flow from Financing Activities								
Receipts	563 464	80	-	80	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	563 940	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(476)	80	(16.7%)	80	(16.7%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	563 464	80	-	80	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	189 735	886 360	467.2%	886 360	467.2%	2 003 467	1 789.9%	(55.8%)
Cash/cash equivalents at the year begin:	693 192	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	882 927	886 366	100.4%	886 366	100.4%	3 360 484	837.7%	(73.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 195	21.1%	6 433	4.1%	5 523	3.5%	112 283	71.3%	157 434	21.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	205 741	82.8%	4 244	1.7%	3 399	1.4%	35 040	14.1%	248 424	33.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 069	56.8%	1 866	2.8%	1 437	2.1%	25 660	38.3%	67 033	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	26 305	25.0%	4 332	4.1%	3 657	3.5%	70 952	67.4%	105 246	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	25 057	24.7%	4 306	4.2%	3 654	3.6%	68 304	67.4%	101 322	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	20.1%	26	8.5%	20	6.6%	198	64.8%	306	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 490	3.2%	311	.7%	384	.8%	43 681	95.2%	45 866	6.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 983)	(83.6%)	1 117	4.9%	1 418	6.2%	39 156	172.4%	22 708	3.0%	-	-	-	-
Total By Income Source	310 936	41.6%	22 636	3.0%	19 491	2.6%	395 276	52.8%	748 338	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 876	61.6%	763	4.3%	532	3.0%	5 476	31.0%	17 647	2.4%	-	-	-	-
Commercial	71 204	63.5%	1 955	1.7%	1 706	1.5%	37 233	33.2%	112 099	15.0%	-	-	-	-
Households	227 571	37.1%	19 850	3.2%	17 131	2.8%	349 361	56.9%	613 912	82.0%	-	-	-	-
Other	1 285	27.4%	68	1.4%	123	2.6%	3 205	68.5%	4 680	6%	-	-	-	-
Total By Customer Group	310 936	41.6%	22 636	3.0%	19 491	2.6%	395 276	52.8%	748 338	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	118 659	100.0%	-	-	-	-	-	-	118 659	71.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 784	100.0%	-	-	-	-	-	-	9 784	5.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 106	88.8%	4 020	11.1%	16	-	-	-	36 142	21.8%
Auditor-General	826	100.0%	-	-	-	-	-	-	826	.5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	161 375	97.6%	4 020	2.4%	16	-	-	-	165 411	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	807 340	200 759	24.9%	200 759	24.9%	183 049	25.1%	9.7%
Exchange Revenue								
Service charges - Electricity	256 387	51 871	20.2%	51 871	20.2%	52 635	23.1%	(1.5%)
Service charges - Water	58 186	11 278	19.4%	11 278	19.4%	11 458	21.1%	(1.6%)
Service charges - Waste Water Management	32 413	8 737	27.0%	8 737	27.0%	7 712	25.5%	13.3%
Service charges - Waste Management	37 496	10 854	28.9%	10 854	28.9%	9 643	27.5%	12.6%
Sale of Goods and Rendering of Services	52 668	3 003	5.7%	3 003	5.7%	5 532	17.0%	(45.7%)
Agency services	3 716	825	22.2%	825	22.2%	816	23.3%	1.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 019	828	27.4%	828	27.4%	830	29.1%	(2%)
Interest earned from Current and Non Current Assets	36 046	1 328	3.7%	1 328	3.7%	11 467	47.0%	(88.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 622	1 632	35.3%	1 632	35.3%	1 288	32.4%	26.7%
Licence and permits	-	1	-	1	-	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	11 390	1 731	15.2%	1 731	15.2%	561	6.9%	208.5%
Non-Exchange Revenue								
Property rates	148 312	46 975	31.7%	46 975	31.7%	45 165	32.9%	4.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60 606	23 286	38.4%	23 286	38.4%	3 250	5.7%	616.6%
Licences or permits	2 552	532	20.8%	532	20.8%	577	24.0%	(7.8%)
Transfer and subsidies - Operational	75 755	28 575	37.7%	28 575	37.7%	28 047	34.7%	1.9%
Interest	911	174	19.1%	174	19.1%	190	22.1%	(8.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	13 264	3 411	25.7%	3 411	25.7%	3 765	30.1%	(9.4%)
Gains on disposal of Assets	10 000	5 720	57.2%	5 720	57.2%	114	.8%	4 914.8%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	805 898	137 879	17.1%	137 879	17.1%	118 503	16.1%	16.4%
Employee related costs	270 128	56 107	20.8%	56 107	20.8%	33 650	13.6%	66.7%
Remuneration of councillors	9 690	2 239	23.1%	2 239	23.1%	1 491	15.4%	50.2%
Bulk purchases - electricity	212 192	50 961	24.0%	50 961	24.0%	52 945	27.5%	(3.7%)
Inventory consumed	47 787	8 649	18.1%	8 649	18.1%	7 522	15.2%	15.0%
Debt impairment	4 014	-	-	-	-	-	-	-
Depreciation and amortisation	52 188	-	-	-	-	-	-	-
Interest	19 809	-	-	-	-	(5)	-	(100.0%)
Contracted services	81 852	9 946	12.2%	9 946	12.2%	11 026	16.3%	(9.8%)
Transfers and subsidies	2 502	454	18.1%	454	18.1%	307	15.3%	47.7%
Irrecoverable debts written off	56 546	2 417	4.3%	2 417	4.3%	3 216	6.0%	(24.9%)
Operational costs	49 189	7 105	14.4%	7 105	14.4%	8 350	18.6%	(14.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 442	62 881	-	62 881	-	64 546	-	-
Transfers and subsidies - capital (monetary allocations)	62 341	12 480	20.0%	12 480	20.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 783	75 360		75 360		64 546		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 783	75 360		75 360		64 546		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 783	75 360		75 360		64 546		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 783	75 360		75 360		64 546		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		187 628	44 868	23.9%	44 868	23.9%	7 323	3.8%	512.7%
National Government		15 021	1 385	9.2%	1 385	9.2%	3 984	21.4%	(65.2%)
Provincial Government		47 320	36 736	77.6%	36 736	77.6%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		62 341	38 121	61.1%	38 121	61.1%	3 984	4.1%	856.8%
Borrowing		50 000	86	.2%	86	.2%	-	-	(100.0%)
Internally generated funds		75 287	6 661	8.8%	6 661	8.8%	3 339	3.4%	99.5%
Capital Expenditure Functional		187 628	44 868	23.9%	44 868	23.9%	7 323	3.8%	512.7%
Municipal governance and administration		16 417	475	2.9%	475	2.9%	318	13.0%	49.3%
Executive and Council		148	106	71.6%	106	71.6%	28	55.4%	276.2%
Finance and administration		16 269	369	2.3%	369	2.3%	290	12.1%	27.2%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		7 982	384	4.8%	384	4.8%	826	5.0%	(53.4%)
Community and Social Services		1 002	155	15.5%	155	15.5%	74	18.1%	109.5%
Sport And Recreation		3 551	199	5.6%	199	5.6%	19	1.5%	934.1%
Public Safety		1 183	30	2.5%	30	2.5%	43	1.3%	(30.0%)
Housing		2 246	-	-	-	-	690	6.1%	(100.0%)
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		34 928	772	2.2%	772	2.2%	4 188	9.0%	(81.6%)
Planning and Development		47	22	46.6%	22	46.6%	44	64.8%	(49.9%)
Road Transport		34 386	730	2.1%	730	2.1%	4 102	8.9%	(82.2%)
Environmental Protection		495	20	4.0%	20	4.0%	43	18.7%	(54.1%)
Trading Services		127 831	43 237	33.8%	43 237	33.8%	1 991	1.5%	2 071.9%
Energy sources		78 821	40 874	51.9%	40 874	51.9%	-	-	(100.0%)
Water Management		21 900	809	3.7%	809	3.7%	1 947	14.5%	(58.4%)
Waste Water Management		18 530	-	-	-	-	44	.4%	(100.0%)
Waste Management		8 580	1 554	18.1%	1 554	18.1%	-	-	(100.0%)
Other		470	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		861 622	514 449	59.7%	514 449	59.7%	857 193	111.0%	(40.0%)
Property rates		145 346	41 475	28.5%	41 475	28.5%	40 014	29.8%	3.7%
Service charges		407 609	110 652	27.1%	110 652	27.1%	101 435	27.0%	9.1%

Other revenue	97 699	317 977	325.5%	317 977	325.5%	668 308	1 003.5%	(52.4%)
Transfers and Subsidies - Operational	107 341	35 252	32.8%	35 252	32.8%	37 123	45.9%	(5.0%)
Transfers and Subsidies - Capital	61 792	8 584	13.9%	8 584	13.9%	10 027	9.2%	(14.4%)
Interest	41 836	509	1.2%	509	1.2%	287	5.0%	77.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(743 429)	(415 052)	55.8%	(415 052)	55.8%	(551 667)	86.6%	(24.8%)
Suppliers and employees	(729 618)	(415 052)	56.9%	(415 052)	56.9%	(551 667)	88.7%	(24.8%)
Finance charges	(11 309)	-	-	-	-	-	-	-
Transfers and grants	(2 502)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	118 193	99 396	84.1%	99 396	84.1%	305 526	226.3%	(67.5%)
Cash Flow from Investing Activities								
Receipts	10 000	5 720	57.2%	5 720	57.2%	114	.8%	4 914.8%
Proceeds on disposal of PPE	10 000	5 720	57.2%	5 720	57.2%	114	.8%	4 914.8%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(215 773)	(44 868)	20.8%	(44 868)	20.8%	(7 323)	3.8%	512.7%
Capital assets	(215 773)	(44 868)	20.8%	(44 868)	20.8%	(7 323)	3.8%	512.7%
Net Cash from(used) Investing Activities	(205 773)	(39 148)	19.0%	(39 148)	19.0%	(7 209)	4.0%	443.1%
Cash Flow from Financing Activities								
Receipts	51 594	6 138	11.9%	6 138	11.9%	202	13.4%	2 935.5%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 594	6 138	384.9%	6 138	384.9%	202	13.4%	2 935.5%
Payments	(24 251)	-	-	-	-	-	-	-
Repayment of borrowing	(24 251)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	27 343	6 138	22.4%	6 138	22.4%	202	(1.0%)	2 935.5%
Net Increase/(Decrease) in cash held	(60 236)	66 386	(110.2%)	66 386	(110.2%)	298 519	(458.0%)	(77.8%)
Cash/cash equivalents at the year begin:	392 575	422 950	107.7%	422 950	107.7%	487 521	108.8%	(13.2%)
Cash/cash equivalents at the year end:	332 339	505 343	152.1%	505 343	152.1%	786 040	205.3%	(35.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 636	26.0%	1 231	6.9%	1 026	5.7%	10 963	61.4%	17 856	19.3%	487	2.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 685	69.7%	1 110	5.7%	574	2.9%	4 253	21.7%	19 622	21.2%	43	.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 956	45.3%	3 364	19.2%	509	2.9%	5 724	32.6%	17 553	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 713	20.3%	849	6.3%	834	6.2%	8 981	67.1%	13 377	14.5%	353	2.6%	-	-
Receivables from Exchange Transactions - Waste Management	3 017	24.4%	873	7.1%	739	6.0%	7 739	62.6%	12 367	13.4%	403	3.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	338	4.6%	292	4.0%	283	3.9%	6 379	87.5%	7 291	7.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	607	14.1%	193	4.5%	668	15.5%	2 837	65.9%	4 305	4.7%	116	2.7%	-	-
Total By Income Source	32 953	35.7%	7 911	8.6%	4 633	5.0%	46 875	50.7%	92 372	100.0%	1 403	1.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	636	35.6%	571	32.0%	142	8.0%	436	24.4%	1 785	1.9%	-	-	-	-
Commercial	9 012	48.9%	1 951	10.6%	972	5.3%	6 502	35.3%	18 438	20.0%	-	-	-	-
Households	23 305	32.3%	5 390	7.5%	3 518	4.9%	39 937	55.4%	72 149	78.1%	1 403	1.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 953	35.7%	7 911	8.6%	4 633	5.0%	46 875	50.7%	92 372	100.0%	1 403	1.5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	19 033	100.0%	-	-	-	-	-	-	19 033	29.8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 183	100.0%	-	-	-	-	-	-	6 183	9.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	38 678	100.0%	-	-	-	-	-	-	38 678	60.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	63 893	100.0%	-	-	-	-	-	-	63 893	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	254 396	67 953	26.7%	67 953	26.7%	35 320	14.0%	92.4%
Exchange Revenue								
Service charges - Electricity	107 694	25 374	23.6%	25 374	23.6%	17 040	19.0%	48.9%
Service charges - Water	30 912	6 512	21.1%	6 512	21.1%	3 780	15.7%	72.3%
Service charges - Waste Water Management	7 384	2 878	39.0%	2 878	39.0%	1 745	16.8%	65.0%
Service charges - Waste Management	9 258	2 840	30.7%	2 840	30.7%	1 710	17.0%	66.0%
Sale of Goods and Rendering of Services	295	136	46.1%	136	46.1%	35	8.3%	289.1%
Agency services	1 450	352	24.3%	352	24.3%	263	18.2%	33.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 594	2 391	27.8%	2 391	27.8%	2 265	28.9%	5.6%
Interest earned from Current and Non Current Assets	1 003	230	22.9%	230	22.9%	238	15.8%	(3.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	493	184	37.4%	184	37.4%	109	9.5%	69.6%
Licence and permits	230	51	22.1%	51	22.1%	33	5.0%	54.2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	200	82	41.1%	82	41.1%	58	87.9%	41.3%
Non-Exchange Revenue								
Property rates	29 723	7 455	25.1%	7 455	25.1%	4 707	16.7%	58.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	231	137	59.3%	137	59.3%	25	1.0%	436.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 464	18 281	34.2%	18 281	34.2%	2 385	3.6%	666.4%
Interest	3 465	864	24.9%	864	24.9%	808	27.5%	7.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	184	-	184	-	118	-	55.3%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	262 857	50 803	19.3%	50 803	19.3%	40 852	16.3%	24.4%
Employee related costs	97 832	24 967	25.5%	24 967	25.5%	16 799	19.0%	48.6%
Remuneration of councillors	3 526	910	25.8%	910	25.8%	334	9.2%	172.4%
Bulk purchases - electricity	82 476	15 158	18.4%	15 158	18.4%	15 699	25.9%	(3.4%)
Inventory consumed	8 331	858	10.3%	858	10.3%	657	6.6%	30.6%
Debt impairment	13 468	-	-	-	-	-	-	-
Depreciation and amortisation	13 179	3 295	25.0%	3 295	25.0%	2 052	16.7%	60.5%
Interest	1 346	531	39.5%	531	39.5%	17	1.3%	3 003.8%
Contracted services	20 447	2 557	12.5%	2 557	12.5%	1 868	5.3%	36.9%
Transfers and subsidies	590	71	12.0%	71	12.0%	-	-	(100.0%)
Irrecoverable debts written off	-	30	-	30	-	321	-	(90.8%)
Operational costs	21 662	2 427	11.2%	2 427	11.2%	3 104	11.6%	(21.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 461)	17 150	-	17 150	-	(5 532)	-	-
Transfers and subsidies - capital (monetary allocations)	15 779	6 174	39.1%	6 174	39.1%	2 624	11.8%	135.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 317	23 323		23 323		(2 909)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 317	23 323		23 323		(2 909)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 317	23 323		23 323		(2 909)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 317	23 323		23 323		(2 909)		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		13 721	5 614	40.9%	5 614	40.9%	2 447	7.4%	129.4%
National Government		12 503	5 099	40.8%	5 099	40.8%	2 447	8.0%	108.4%
Provincial Government		1 217	514	42.2%	514	42.2%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		13 721	5 614	40.9%	5 614	40.9%	2 447	7.4%	129.4%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-
Capital Expenditure Functional		13 721	5 614	40.9%	5 614	40.9%	2 447	7.4%	129.4%
Municipal governance and administration		-	-	-	-	-	-	-	-
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		13 721	5 614	40.9%	5 614	40.9%	2 447	7.4%	129.4%
Energy sources		2 967	-	-	-	-	-	-	-
Water Management		1 217	514	42.2%	514	42.2%	-	-	(100.0%)
Waste Water Management		9 536	5 099	53.5%	5 099	53.5%	803	4.5%	534.8%
Waste Management		-	-	-	-	-	1 644	96.7%	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		275 591	70 966	25.8%	70 966	25.8%	35 376	17.6%	
Property rates		27 286	5 529	20.3%	5 529	20.3%	3 051	12.1%	
Service charges		151 165	29 390	19.4%	29 390	19.4%	23 951	27.7%	

Other revenue	24 122	5 286	21.9%	5 286	21.9%	871	11.0%	507.1%
Transfers and Subsidies - Operational	53 464	22 427	41.9%	22 427	41.9%	7 502	12.0%	198.9%
Transfers and Subsidies - Capital	15 779	8 335	52.8%	8 335	52.8%	-	-	(100.0%)
Interest	3 775	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(251 357)	(10 671)	4.2%	(10 671)	4.2%	(32 611)	15.0%	(67.3%)
Suppliers and employees	(250 011)	(10 671)	4.3%	(10 671)	4.3%	(32 611)	15.0%	(67.3%)
Finance charges	(1 346)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	24 234	60 296	248.8%	60 296	248.8%	2 765	(16.1%)	2 080.8%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(15 779)	(5 537)	35.1%	(5 537)	35.1%	(426)	1.9%	1 199.7%
Capital assets	(15 779)	(5 537)	35.1%	(5 537)	35.1%	(426)	1.9%	1 199.7%
Net Cash from/(used) Investing Activities	(15 779)	(5 537)	35.1%	(5 537)	35.1%	(426)	1.9%	1 199.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 455	54 759	647.6%	54 759	647.6%	2 339	(5.9%)	2 241.3%
Cash/cash equivalents at the year begin:	9 707	23 018	237.1%	23 018	237.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	18 162	77 776	428.2%	77 776	428.2%	391	.8%	19 812.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 865	7.7%	1 167	3.1%	1 033	2.8%	32 159	86.4%	37 225	21.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 181	38.4%	712	12.5%	426	7.5%	2 363	41.6%	5 683	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 730	7.7%	766	2.2%	680	1.9%	31 313	88.2%	35 489	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	976	4.6%	470	2.2%	398	1.9%	19 470	91.3%	21 315	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 843	5.9%	784	2.5%	618	2.0%	28 041	89.6%	31 286	18.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	37	.1%	67	.2%	85	.2%	39 705	99.5%	39 894	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 337)	(336.1%)	314	19.8%	225	14.2%	6 385	402.2%	1 588	9%	-	-	-	-
Total By Income Source	5 296	3.1%	4 280	2.5%	3 466	2.0%	159 436	92.4%	172 479	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 510)	377.8%	717	(108.0%)	465	(70.0%)	663	(99.8%)	(664)	(4%)	-	-	-	-
Commercial	790	9.3%	184	2.2%	164	1.9%	7 313	86.5%	8 450	4.9%	-	-	-	-
Households	7 003	4.6%	3 223	2.1%	2 694	1.8%	137 835	91.4%	150 755	87.4%	-	-	-	-
Other	14	.1%	156	1.1%	144	1.0%	13 625	97.8%	13 938	8.1%	-	-	-	-
Total By Customer Group	5 296	3.1%	4 280	2.5%	3 466	2.0%	159 436	92.4%	172 479	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 435	14.2%	10 134	13.8%	9 317	12.7%	43 372	59.2%	73 258	67.2%
Bulk Water	43	100.0%	-	-	-	-	-	-	43	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	434	24.4%	58	3.3%	49	2.8%	1 238	69.6%	1 779	1.6%
Auditor-General	1 363	6.7%	240	1.2%	170	.8%	18 617	91.3%	20 391	18.7%
Other	781	5.7%	550	4.0%	88	.6%	12 202	89.6%	13 621	12.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 056	12.0%	10 983	10.1%	9 625	8.8%	75 429	69.1%	109 092	100.0%

Contact Details

Municipal Manager	Mr Mr Dillo Sereu	028 551 8000
Chief Financial Officer	Mr Lucky Steenkamp	028 551 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 433 458	451 782	31.5%	451 782	31.5%	411 041	32.8%	9.9%
Exchange Revenue								
Service charges - Electricity	465 762	127 859	27.5%	127 859	27.5%	114 118	27.7%	12.0%
Service charges - Water	112 803	36 010	31.9%	36 010	31.9%	37 163	39.2%	(3.1)%
Service charges - Waste Water Management	79 041	11 140	14.1%	11 140	14.1%	14 038	41.0%	(20.6)%
Service charges - Waste Management	46 612	23 378	50.2%	23 378	50.2%	16 702	47.7%	40.0%
Sale of Goods and Rendering of Services	32 753	8 960	27.4%	8 960	27.4%	5 089	18.0%	76.1%
Agency services	4 038	1 184	29.3%	1 184	29.3%	922	21.0%	28.4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 324	7 036	24.0%	7 036	24.0%	6 966	33.1%	1.0%
Interest earned from Current and Non Current Assets	4 626	1 918	41.5%	1 918	41.5%	764	39.9%	150.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 583	2 144	25.0%	2 144	25.0%	2 463	31.8%	(12.9)%
Licence and permits	385	33	8.6%	33	8.6%	73	72.5%	(54.5)%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 624	1 029	22.3%	1 029	22.3%	976	89.4%	5.4%
Non-Exchange Revenue								
Property rates	362 049	146 090	40.4%	146 090	40.4%	143 048	42.5%	2.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	103 207	16 169	15.7%	16 169	15.7%	5 331	5.4%	203.3%
Licences or permits	1 457	309	21.2%	309	21.2%	383	25.1%	(19.5)%
Transfer and subsidies - Operational	165 382	65 980	39.9%	65 980	39.9%	60 392	36.7%	9.3%
Interest	11 811	2 543	21.5%	2 543	21.5%	2 518	23.3%	1.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	96	-	(100.0)%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 262 374	233 881	18.5%	233 881	18.5%	306 912	25.0%	(23.8)%
Employee related costs	374 678	74 278	19.8%	74 278	19.8%	70 578	21.7%	5.2%
Remuneration of councillors	11 926	2 426	20.3%	2 426	20.3%	2 489	22.6%	(2.6)%
Bulk purchases - electricity	357 093	81 879	22.9%	81 879	22.9%	83 059	26.1%	(1.4)%
Inventory consumed	46 694	5 124	11.0%	5 124	11.0%	6 618	11.0%	(22.6)%
Debt impairment	119 549	16 419	13.7%	16 419	13.7%	94 837	57.3%	(82.7)%
Depreciation and amortisation	68 548	6 104	8.9%	6 104	8.9%	11 982	20.5%	(49.1)%
Interest	29 426	933	3.2%	933	3.2%	4 556	13.0%	(79.5)%
Contracted services	152 032	22 708	14.9%	22 708	14.9%	16 398	9.6%	38.5%
Transfers and subsidies	3 635	3 367	92.6%	3 367	92.6%	41	3.6%	8 203.9%
Irrecoverable debts written off	9 404	-	-	-	-	-	-	-
Operational costs	89 390	20 644	23.1%	20 644	23.1%	17 908	21.9%	15.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	(1 555)	-	(100.0)%
Surplus/(Deficit)	171 084	217 901	-	217 901	-	104 129	-	-
Transfers and subsidies - capital (monetary allocations)	63 633	2 503	3.9%	2 503	3.9%	7 629	11.6%	(67.2)%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	234 717	220 404	-	220 404	-	111 758	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	234 717	220 404	-	220 404	-	111 758	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	234 717	220 404	-	220 404	-	111 758	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	234 717	220 404	-	220 404	-	111 758	-	-

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget		First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands										
Capital Revenue and Expenditure										
Source of Finance		172 585	67 813	39.3%	67 813	39.3%	12 293	13.8%	451.6%	
National Government		52 387	44 198	84.4%	44 198	84.4%	9 202	16.7%	380.3%	
Provincial Government		11 246	8 608	76.5%	8 608	76.5%	63	.6%	13 539.5%	
District Municipality		-	170	-	170	-	-	-	(100.0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		63 633	52 976	83.3%	52 976	83.3%	9 265	14.1%	471.8%	
Borrowing		40 000	750	1.9%	750	1.9%	2 407	-	(68.8%)	
Internally generated funds		68 952	14 087	20.4%	14 087	20.4%	621	2.7%	2 170.1%	
Capital Expenditure Functional		172 585	67 813	39.3%	67 813	39.3%	12 145	13.7%	458.4%	
Municipal governance and administration		2 180	406	18.6%	406	18.6%	205	6.8%	98.0%	
Executive and Council		1	85	1.6%	1	1.6%	-	-	(100.0%)	
Finance and administration		2 095	405	19.3%	405	19.3%	205	6.8%	97.3%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		19 618	12 908	65.8%	12 908	65.8%	2 010	8.5%	542.2%	
Community and Social Services		1 213	676	55.7%	676	55.7%	208	69.2%	225.4%	
Sport And Recreation		743	7 695	1 035.8%	7 695	1 035.8%	1 654	20.6%	365.3%	
Public Safety		8 462	535	6.3%	535	6.3%	86	2.0%	525.5%	
Housing		9 200	4 002	43.5%	4 002	43.5%	63	.6%	6 241.8%	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		39 156	30 698	78.4%	30 698	78.4%	8 074	33.3%	280.2%	
Planning and Development		500	230	46.0%	230	46.0%	4	1.3%	5 760.5%	
Road Transport		38 656	28 397	73.5%	28 397	73.5%	8 055	33.7%	252.5%	
Environmental Protection		-	2 072	-	2 072	-	15	-	13 710.3%	
Trading Services		111 631	23 801	21.3%	23 801	21.3%	1 856	4.9%	1 182.3%	
Energy sources		15 496	2 436	15.7%	2 436	15.7%	1 384	7.8%	76.0%	
Water Management		64 136	17 758	27.7%	17 758	27.7%	412	2.7%	4 215.0%	
Waste Water Management		21 800	3 606	16.5%	3 606	16.5%	61	1.2%	5 858.2%	
Waste Management		10 200	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 583 508	270 268	17.1%	270 268	17.1%	360 774	27.7%	
Property rates		354 137	7 589	2.1%	7 589	2.1%	29 375	8.1%	
Service charges		657 391	7 407	1.1%	7 407	1.1%	153 625	27.9%	

Other revenue	292 312	126 326	43.2%	126 336	43.2%	23 009	14.9%	449.0%
Transfers and Subsidies - Operational	170 274	127 928	75.1%	127 928	75.1%	136 185	80.4%	(6.1%)
Transfers and Subsidies - Capital	63 633	1 458	2.3%	1 458	2.3%	18 579	28.4%	(92.2%)
Interest	45 761	(440)	(1.0%)	(440)	(1.0%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 260 704)	(339 190)	26.9%	(339 190)	26.9%	(307 812)	26.3%	10.2%
Suppliers and employees	(1 227 644)	(338 279)	27.6%	(338 279)	27.6%	(312 349)	27.5%	8.3%
Finance charges	(29 426)	(911)	3.1%	(911)	3.1%	4 538	(13.0%)	(120.1%)
Transfers and grants	(3 635)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	322 803	(68 923)	(21.4%)	(68 923)	(21.4%)	52 962	40.4%	(230.1%)
Cash Flow from Investing Activities								
Receipts	1 000	(59)	(5.9%)	(59)	(5.9%)	(64)	(6.4%)	(7.7%)
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(59)	-	(59)	-	(64)	-	(7.7%)
Payments	(198 473)	(3 857)	1.9%	(3 857)	1.9%	(15 933)	17.9%	(75.8%)
Capital assets	(198 473)	(3 857)	1.9%	(3 857)	1.9%	(15 933)	17.9%	(75.8%)
Net Cash from/(used) Investing Activities	(197 473)	(3 916)	2.0%	(3 916)	2.0%	(15 997)	18.2%	(75.5%)
Cash Flow from Financing Activities								
Receipts	-	14	-	14	-	6	-	127.3%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	14	-	14	-	6	-	127.3%
Payments	(50 675)	(2 685)	5.3%	(2 685)	5.3%	(7 767)	15.4%	(65.4%)
Repayment of borrowing	(50 675)	(2 685)	5.3%	(2 685)	5.3%	(7 767)	15.4%	(65.4%)
Net Cash from/(used) Financing Activities	(50 675)	(2 671)	5.3%	(2 671)	5.3%	(7 761)	15.4%	(65.6%)
Net Increase/(Decrease) in cash held	74 655	(75 510)	(101.1%)	(75 510)	(101.1%)	29 203	(412.3%)	(358.6%)
Cash/cash equivalents at the year begin:	23 609	105 332	446.2%	105 332	446.2%	22 546	110.7%	367.2%
Cash/cash equivalents at the year end:	98 264	30 491	31.0%	30 491	31.0%	51 749	389.8%	(41.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 503	20.3%	5 457	4.9%	3 065	2.8%	80 082	72.1%	111 107	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 434	21.7%	12 038	8.3%	3 998	2.8%	97 316	67.2%	144 786	23.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 743	30.9%	10 649	5.9%	5 333	3.0%	108 590	60.2%	180 315	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 063	6.1%	2 778	3.4%	2 188	2.6%	72 615	87.9%	82 644	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 646	19.4%	2 076	2.6%	1 509	1.9%	61 343	76.1%	80 575	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	450	4.6%	158	1.6%	1 117	11.5%	7 997	82.3%	9 723	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	140	(10.1%)	81	(5.8%)	133	(9.6%)	(1 738)	125.5%	(1 384)	(2%)	-	-	-	-
Total By Income Source	130 981	21.6%	33 237	5.5%	17 342	2.9%	426 205	70.1%	607 766	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 353	39.6%	2 025	10.9%	777	4.2%	8 429	45.4%	18 584	3.1%	-	-	-	-
Commercial	35 560	17.2%	10 790	5.2%	6 101	3.0%	154 213	74.6%	206 664	34.0%	-	-	-	-
Households	88 068	23.0%	20 422	5.3%	10 464	2.7%	263 563	68.9%	382 517	62.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	130 981	21.6%	33 237	5.5%	17 342	2.9%	426 205	70.1%	607 766	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 626	93.3%	124	2.1%	0	-	280	4.6%	6 030	84.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 083	100.0%	-	-	-	-	-	-	1 083	15.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 709	94.3%	124	1.7%	0	-	280	3.9%	7 114	100.0%

Contact Details

Municipal Manager	Mr Mr Ombali Phineas Sebola	044 302 6590
Chief Financial Officer	Mr Mr Clifford Julius	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	114 559	28 074	24.5%	28 074	24.5%	34 616	32.5%	(18.9%)
Exchange Revenue								
Service charges - Electricity	25 112	6 631	26.4%	6 631	26.4%	5 909	29.6%	12.2%
Service charges - Water	4 648	1 124	24.2%	1 124	24.2%	1 035	18.6%	8.6%
Service charges - Waste Water Management	3 871	918	23.7%	918	23.7%	905	37.2%	1.4%
Service charges - Waste Management	4 071	907	22.3%	907	22.3%	893	29.9%	1.6%
Sale of Goods and Rendering of Services	2 213	82	3.7%	82	3.7%	95	26.1%	(13.8%)
Agency services	267	65	24.3%	65	24.3%	54	22.9%	21.2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	889	233	26.2%	233	26.2%	187	30.2%	24.4%
Interest earned from Current and Non Current Assets	1 400	365	26.1%	365	26.1%	346	36.9%	5.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	102	7	7.0%	7	7.0%	6	7.2%	10.1%
Rental from Fixed Assets	2 079	408	19.6%	408	19.6%	372	21.7%	9.9%
Licence and permits	297	61	20.5%	61	20.5%	54	17.8%	12.9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	27	9	32.8%	9	32.8%	8	18.2%	11.0%
Non-Exchange Revenue								
Property rates	5 998	6 519	108.7%	6 519	108.7%	5 596	94.1%	16.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 437	13	-	13	-	7 913	25.3%	(99.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	28 284	10 541	37.3%	10 541	37.3%	10 195	34.3%	3.4%
Interest	520	103	19.8%	103	19.8%	97	32.8%	6.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	345	87	25.1%	87	25.1%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	950	371.1%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	124 954	24 272	19.4%	24 272	19.4%	25 035	22.8%	(3.0%)
Employee related costs	37 665	8 546	22.7%	8 546	22.7%	8 049	22.4%	6.2%
Remuneration of councillors	3 785	902	23.8%	902	23.8%	858	23.8%	5.0%
Bulk purchases - electricity	16 700	5 504	33.0%	5 504	33.0%	5 379	37.5%	2.3%
Inventory consumed	1 335	94	7.1%	94	7.1%	(121)	(14.5%)	(178.0%)
Debt impairment	29 652	-	-	-	-	6 132	24.0%	(100.0%)
Depreciation and amortisation	13 271	2 770	20.9%	2 770	20.9%	1 498	25.0%	84.9%
Interest	2 575	340	13.2%	340	13.2%	-	-	(100.0%)
Contracted services	9 282	1 097	11.8%	1 097	11.8%	1 822	27.4%	(39.8%)
Transfers and subsidies	10	3	27.6%	3	27.6%	-	-	(100.0%)
Irrecoverable debts written off	-	706	-	706	-	-	-	(100.0%)
Operational costs	10 680	4 311	40.4%	4 311	40.4%	1 417	11.5%	204.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 395)	3 802	-	3 802	-	9 581	-	-
Transfers and subsidies - capital (monetary allocations)	49 188	1 786	3.6%	1 786	3.6%	460	1.9%	287.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 793	5 588		5 588		10 041		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 793	5 588		5 588		10 041		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 793	5 588		5 588		10 041		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 793	5 588		5 588		10 041		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	43 260	21 521	49.7%	21 521	49.7%	7 815	34.3%	175.4%
National Government	31 795	19 781	62.2%	19 781	62.2%	2 767	13.3%	614.8%
Provincial Government	10 977	1 740	15.8%	1 740	15.8%	5 048	252.4%	(65.5%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 772	21 521	50.3%	21 521	50.3%	7 815	34.3%	175.4%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	488	-	-	-	-	-	-	-
Capital Expenditure Functional	43 260	22 179	51.3%	22 179	51.3%	(3 836)	(16.8%)	(678.2%)
Municipal governance and administration	162	657	405.8%	657	405.8%	175	-	276.3%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	162	657	405.8%	657	405.8%	175	-	276.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	8 799	5 221	59.3%	5 221	59.3%	(117)	-	(4 560.9%)
Community and Social Services	-	-	-	-	-	6 719	-	(100.0%)
Sport And Recreation	8 696	5 192	59.7%	5 192	59.7%	(6 836)	-	(175.9%)
Public Safety	103	29	28.5%	29	28.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	752	-	752	-	295	4.5%	155.2%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	752	-	752	-	295	4.5%	155.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	34 300	15 548	45.3%	15 548	45.3%	(4 188)	(25.8%)	(471.2%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	11 177	1 765	15.8%	1 765	15.8%	(4 660)	(63.5%)	(137.9%)
Waste Water Management	20 472	12 848	62.8%	12 848	62.8%	472	5.3%	2 623.0%
Waste Management	2 651	935	35.3%	935	35.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	150 323	42 497	28.3%	42 497	28.3%	159 483	137.0%	(73.4%)
Property rates	5 110	2 762	54.1%	2 762	54.1%	2 635	45.7%	4.8%
Service charges	40 680	8 270	20.3%	8 270	20.3%	5 784	18.6%	43.0%

Other revenue	30 121	5 717	19.0%	5 717	19.0%	4 750	19.5%	20.4%
Transfers and Subsidies - Operational	23 824	13 072	54.9%	13 072	54.9%	16 110	52.7%	(18.9%)
Transfers and Subsidies - Capital	49 188	12 318	25.0%	12 318	25.0%	128 599	543.3%	(90.4%)
Interest	1 400	357	25.5%	357	25.5%	1 605	171.2%	(77.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(93 179)	(23 835)	25.6%	(23 835)	25.6%	(149 717)	176.2%	(84.1%)
Suppliers and employees	(90 604)	(23 835)	26.3%	(23 835)	26.3%	(149 717)	178.3%	(84.1%)
Finance charges	(2 575)	-	-	-	-	(0)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 144	18 662	32.7%	18 662	32.7%	9 766	31.0%	91.1%
Cash Flow from Investing Activities								
Receipts	(4)	365	(9 186.8%)	365	(9 186.8%)	932	(345.8%)	(60.9%)
Proceeds on disposal of PPE	-	-	-	-	-	950	371.1%	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(4)	365	(9 186.8%)	365	(9 186.8%)	(18)	3.5%	(2 110.1%)
Decrease (increase) in non-current investments								
Payments	(49 749)	(2 105)	4.2%	(2 105)	4.2%	(881)	3.9%	138.8%
Capital assets	(49 749)	(2 105)	4.2%	(2 105)	4.2%	(881)	3.9%	138.8%
Net Cash from/(used) Investing Activities	(49 753)	(1 740)	3.5%	(1 740)	3.5%	50	(2%)	(3 548.2%)
Cash Flow from Financing Activities								
Receipts	-	3	-	3	-	51	-	(94.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3	-	3	-	51	-	(94.6%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3	-	3	-	51	-	(94.6%)
Net Increase/(Decrease) in cash held	7 391	16 924	229.0%	16 924	229.0%	9 868	117.0%	71.5%
Cash/cash equivalents at the year begin:	6 713	24 706	368.0%	24 706	368.0%	2 479	100.1%	896.6%
Cash/cash equivalents at the year end:	14 104	41 665	295.4%	41 665	295.4%	12 381	113.5%	236.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	405	12.0%	180	5.4%	138	4.1%	2 648	78.5%	3 372	15.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 875	58.6%	245	7.6%	85	2.6%	997	31.1%	3 201	14.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 112	47.6%	70	.8%	60	.7%	4 387	50.8%	8 630	39.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	276	9.7%	113	4.0%	98	3.5%	2 350	82.8%	2 837	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	14.2%	112	5.2%	92	4.3%	1 659	76.3%	2 173	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	6.9%	59	3.7%	56	3.5%	1 367	85.8%	1 592	7.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	7.2%	8	3.3%	13	5.7%	192	83.9%	229	1.0%	-	-	-	-
Total By Income Source	7 104	32.2%	787	3.6%	543	2.5%	13 601	61.7%	22 035	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	599	35.2%	148	8.7%	77	4.5%	880	51.6%	1 704	7.7%	-	-	-	-
Commercial	4 021	49.1%	119	1.5%	80	1.0%	3 967	48.5%	8 188	37.2%	-	-	-	-
Households	2 484	20.5%	520	4.3%	386	3.2%	8 754	72.1%	12 144	55.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 104	32.2%	787	3.6%	543	2.5%	13 601	61.7%	22 035	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 733	100.0%	-	-	-	-	-	-	1 733	35.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	333	10.4%	379	11.8%	20	.6%	2 469	77.2%	3 200	64.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 066	41.9%	379	7.7%	20	.4%	2 469	50.1%	4 934	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGE BERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 181 765	323 492	27.4%	323 492	27.4%	242 957	22.5%	33.1%
Exchange Revenue								
Service charges - Electricity	691 544	182 941	26.5%	182 941	26.5%	118 181	19.0%	54.8%
Service charges - Water	69 574	17 986	25.9%	17 986	25.9%	15 322	23.3%	17.4%
Service charges - Waste Water Management	32 962	9 977	30.3%	9 977	30.3%	10 331	33.2%	(3.4)%
Service charges - Waste Management	33 379	9 972	29.9%	9 972	29.9%	10 320	33.4%	(3.4)%
Sale of Goods and Rendering of Services	5 220	1 806	34.6%	1 806	34.6%	790	18.3%	128.5%
Agency services	6 107	1 680	27.5%	1 680	27.5%	1 193	16.7%	40.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 681	1 875	40.1%	1 875	40.1%	-	-	(100.0)%
Interest earned from Current and Non Current Assets	35 711	4 386	12.3%	4 386	12.3%	6 889	20.4%	(36.3)%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 163	1 479	35.5%	1 479	35.5%	441	11.2%	235.6%
Licence and permits	2 514	283	11.2%	283	11.2%	41	5.9%	596.5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	7 682	498	6.5%	498	6.5%	571	7.9%	(12.9)%
Non-Exchange Revenue								
Property rates	106 956	29 383	27.5%	29 383	27.5%	28 099	27.9%	4.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 770	506	4.0%	506	4.0%	377	28.7%	34.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	166 208	56 655	34.1%	56 655	34.1%	50 403	30.6%	12.4%
Interest	2 292	3 730	162.8%	3 730	162.8%	-	-	(100.0)%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	337	-	337	-	-	-	(100.0)%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 131 330	302 125	26.7%	302 125	26.7%	251 257	22.6%	20.2%
Employee related costs	310 872	72 645	23.4%	72 645	23.4%	62 486	21.6%	16.3%
Remuneration of councillors	13 716	3 022	22.0%	3 022	22.0%	2 803	21.7%	7.8%
Bulk purchases - electricity	541 328	177 552	32.8%	177 552	32.8%	150 412	28.5%	18.0%
Inventory consumed	55 533	6 043	10.9%	6 043	10.9%	3 631	7.3%	66.4%
Debt impairment	15 623	-	-	-	-	-	-	-
Depreciation and amortisation	52 355	14 304	27.3%	14 304	27.3%	5	-	268 621.8%
Interest	4 569	559	12.2%	559	12.2%	636	21.8%	(12.2)%
Contracted services	69 322	14 052	20.3%	14 052	20.3%	5 269	4.9%	166.7%
Transfers and subsidies	5 429	249	4.6%	249	4.6%	77	1.5%	223.7%
Irrecoverable debts written off	16 514	1 157	7.0%	1 157	7.0%	11 510	145.3%	(89.9)%
Operational costs	46 069	12 542	27.2%	12 542	27.2%	14 427	24.8%	(13.1)%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50 435	21 367	-	21 367	-	(8 300)	-	-
Transfers and subsidies - capital (monetary allocations)	60 048	7 268	12.1%	7 268	12.1%	14 341	49.4%	(49.3)%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	110 483	28 636	-	28 636	-	6 041	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	110 483	28 636	-	28 636	-	6 041	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	110 483	28 636	-	28 636	-	6 041	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	110 483	28 636	-	28 636	-	6 041	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		136 176	17 908	13.2%	17 908	13.2%	21 740	18.4%	(17.6%)
National Government		49 938	6 397	12.8%	6 397	12.8%	15 372	60.9%	(58.4%)
Provincial Government		2 277	-	-	-	-	435	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		52 216	6 397	12.3%	6 397	12.3%	15 807	62.6%	(59.5%)
Borrowing		21 960	-	-	-	-	-	-	-
Internally generated funds		62 000	11 510	18.6%	11 510	18.6%	5 933	6.4%	94.0%
Capital Expenditure Functional		136 176	17 908	13.2%	17 908	13.2%	22 877	19.3%	(21.7%)
Municipal governance and administration		11 440	3 192	27.9%	3 192	27.9%	76	.6%	4 114.7%
Executive and Council		500	41	8.2%	41	8.2%	-	-	(100.0%)
Finance and administration		10 940	3 152	28.8%	3 152	28.8%	76	.6%	4 060.8%
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		18 746	518	2.8%	518	2.8%	905	7.9%	(42.7%)
Community and Social Services		688	-	-	-	-	-	-	-
Sport And Recreation		14 448	513	3.6%	513	3.6%	261	6.4%	96.4%
Public Safety		3 610	5	.1%	5	.1%	644	9.7%	(99.2%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		11 502	1 482	12.9%	1 482	12.9%	6 817	38.1%	(78.3%)
Planning and Development		500	-	-	-	-	-	-	-
Road Transport		11 002	1 482	13.5%	1 482	13.5%	6 817	38.3%	(78.3%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		94 487	12 715	13.5%	12 715	13.5%	15 079	19.7%	(15.7%)
Energy sources		26 333	1 607	6.1%	1 607	6.1%	3 849	73.4%	(58.2%)
Water Management		29 777	4 166	14.0%	4 166	14.0%	19	.1%	21 940.4%
Waste Water Management		30 098	6 642	22.1%	6 642	22.1%	11 211	29.0%	(40.8%)
Waste Management		8 280	300	3.6%	300	3.6%	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 376 260	302 585	22.0%	302 585	22.0%	153 892	13.1%	96.6%
Property rates		102 814	25 931	25.2%	25 931	25.2%	15 238	14.7%	70.2%
Service charges		976 501	189 913	19.4%	189 913	19.4%	114 688	13.9%	65.6%

Other revenue	34 827	6 924	19.9%	6 924	19.9%	727	3.4%	852.6%
Transfers and Subsidies - Operational	166 208	58 701	35.3%	58 701	35.3%	11 456	6.9%	412.4%
Transfers and Subsidies - Capital	60 048	17 875	29.8%	17 875	29.8%	8 534	29.4%	109.5%
Interest	35 862	3 240	9.0%	3 240	9.0%	3 249	9.6%	(.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 130 475)	(306 095)	27.1%	(306 095)	27.1%	(176 167)	16.0%	73.8%
Suppliers and employees	(1 121 239)	(305 888)	27.3%	(305 888)	27.3%	(176 167)	16.1%	73.6%
Finance charges	(4 586)	-	-	-	-	-	-	-
Transfers and grants	(4 650)	(207)	4.4%	(207)	4.4%	-	-	(100.0%)
Net Cash from(used) Operating Activities	245 785	(3 510)	(1.4%)	(3 510)	(1.4%)	(22 275)	(29.0%)	(84.2%)
Cash Flow from Investing Activities								
Receipts	-	(5 363)	-	(5 363)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(5 363)	-	(5 363)	-	-	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(126 158)	(20 740)	16.4%	(20 740)	16.4%	(20 194)	14.8%	2.7%
Capital assets	(126 158)	(20 740)	16.4%	(20 740)	16.4%	(20 194)	14.8%	2.7%
Net Cash from(used) Investing Activities	(126 158)	(26 104)	20.7%	(26 104)	20.7%	(20 194)	14.6%	29.3%
Cash Flow from Financing Activities								
Receipts	-	(34)	-	(34)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(34)	-	(34)	-	-	-	(100.0%)
Payments	(455)	(194)	42.6%	(194)	42.6%	(5 889)	-	(96.7%)
Repayment of borrowing	(455)	(194)	42.6%	(194)	42.6%	(5 889)	-	(96.7%)
Net Cash from(used) Financing Activities	(455)	(228)	50.2%	(228)	50.2%	(5 889)	-	(96.1%)
Net Increase/(Decrease) in cash held	119 172	(29 842)	(25.0%)	(29 842)	(25.0%)	(48 358)	78.3%	(38.3%)
Cash/cash equivalents at the year begin:	262 000	182 982	69.8%	182 982	69.8%	298 799	81.6%	(38.8%)
Cash/cash equivalents at the year end:	381 172	150 878	39.6%	150 878	39.6%	250 442	82.3%	(39.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 372	21.7%	29	.1%	3 098	5.9%	37 911	72.3%	52 411	16.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	74 894	58.5%	320	.3%	7 376	5.8%	45 450	35.5%	128 040	41.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 278	25.4%	4	-	3 686	6.1%	41 215	68.5%	60 182	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 247	15.0%	(6)	-	1 509	4.3%	28 313	80.7%	35 063	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 211	18.1%	2	-	1 425	4.9%	22 225	77.0%	28 864	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	7	109.0%	-	-	0	3.3%	(1)	(12.3%)	7	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	772	11.3%	(367)	(5.4%)	(74)	(1.1%)	6 486	95.1%	6 817	2.2%	-	-	-	-
Total By Income Source	112 783	36.2%	(18)	-	17 020	5.5%	181 599	58.3%	311 384	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 302	53.9%	-	-	172	7.1%	943	39.0%	2 417	8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	111 481	36.1%	(18)	-	16 848	5.5%	180 655	58.5%	308 967	99.2%	-	-	-	-
Total By Customer Group	112 783	36.2%	(18)	-	17 020	5.5%	181 599	58.3%	311 384	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	54 793	100.0%	-	-	-	-	-	-	54 793	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	54 793	100.0%	-	-	-	-	-	-	54 793	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	620 244	150 735	24.3%	150 735	24.3%	141 080	25.1%	6.8%
Exchange Revenue								
Service charges - Electricity	215 761	48 701	22.6%	48 701	22.6%	44 038	22.2%	10.6%
Service charges - Water	46 445	8 263	17.8%	8 263	17.8%	8 243	18.6%	2%
Service charges - Waste Water Management	34 752	8 982	25.8%	8 982	25.8%	8 339	26.2%	7.7%
Service charges - Waste Management	43 083	11 060	25.7%	11 060	25.7%	10 027	26.7%	10.3%
Sale of Goods and Rendering of Services	4 651	2 066	44.4%	2 066	44.4%	2 007	38.5%	2.9%
Agency services	4 940	883	17.9%	883	17.9%	1 560	29.7%	(43.4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 971	4 632	22.1%	4 632	22.1%	3 851	29.9%	20.3%
Interest earned from Current and Non Current Assets	1 954	617	31.6%	617	31.6%	370	23.7%	66.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 123	469	22.1%	469	22.1%	507	23.6%	(7.5%)
Licence and permits	68	30	44.5%	30	44.5%	10	22.5%	207.4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	7 381	55	.7%	55	.7%	231	2.8%	(76.3%)
Non-Exchange Revenue								
Property rates	55 068	20 414	37.1%	20 414	37.1%	18 342	34.7%	11.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 328	604	5.8%	604	5.8%	596	5.0%	1.4%
Licences or permits	1 168	497	42.6%	497	42.6%	250	23.5%	98.6%
Transfer and subsidies - Operational	125 959	41 131	32.7%	41 131	32.7%	38 213	36.2%	7.6%
Interest	4 177	1 080	25.9%	1 080	25.9%	1 000	28.6%	8.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	4 990	1 229	24.6%	1 229	24.6%	1 160	24.2%	6.0%
Gains on disposal of Assets	492	21	4.3%	21	4.3%	2 326	166.1%	(99.1%)
Other Gains	35 933	-	-	-	-	9	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	580 111	111 306	19.2%	111 306	19.2%	103 690	19.4%	7.3%
Employee related costs	204 241	43 195	21.1%	43 195	21.1%	40 213	20.8%	7.4%
Remuneration of councillors	8 693	1 941	22.3%	1 941	22.3%	1 967	23.5%	(1.3%)
Bulk purchases - electricity	165 056	49 860	30.2%	49 860	30.2%	46 134	34.4%	8.1%
Inventory consumed	35 851	4 913	13.7%	4 913	13.7%	3 602	14.1%	36.4%
Debt impairment	47 271	-	-	-	-	-	-	-
Depreciation and amortisation	32 483	-	-	-	-	-	-	-
Interest	19 265	380	2.0%	380	2.0%	439	2.8%	(13.5%)
Contracted services	17 804	1 816	10.2%	1 816	10.2%	1 842	10.7%	(1.4%)
Transfers and subsidies	2 312	419	18.1%	419	18.1%	419	18.8%	(.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	46 989	8 760	18.6%	8 760	18.6%	9 075	17.7%	(3.5%)
Losses on disposal of Assets	145	-	-	-	-	-	-	-
Other Losses	1	22	2 190.0%	22	2 190.0%	-	-	(100.0%)
Surplus/(Deficit)	40 134	39 430	-	39 430	-	37 389	-	-
Transfers and subsidies - capital (monetary allocations)	45 530	7 910	17.4%	7 910	17.4%	7 350	16.6%	7.6%
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131 664	47 339	-	47 339	-	44 740	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	131 664	47 339	-	47 339	-	44 740	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	131 664	47 339	-	47 339	-	44 740	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	131 664	47 339	-	47 339	-	44 740	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	47 231	8 987	19.0%	8 987	19.0%	7 350	15.0%	22.3%
National Government	41 769	7 910	18.9%	7 910	18.9%	1 592	7.3%	396.8%
Provincial Government	3 762	-	-	-	-	5 758	25.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 530	7 910	17.4%	7 910	17.4%	7 350	16.6%	7.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 701	1 078	63.4%	1 078	63.4%	-	-	(100.0%)
Capital Expenditure Functional	93 231	8 987	9.6%	8 987	9.6%	7 350	15.0%	22.3%
Municipal governance and administration	1 043	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 043	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	153	-	-	-	-	-	-	-
Community and Social Services	153	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 810	2 799	16.6%	2 799	16.6%	6 720	20.1%	(58.4%)
Planning and Development	15	-	-	-	-	-	-	-
Road Transport	16 795	2 799	16.7%	2 799	16.7%	6 720	20.2%	(58.4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	75 224	6 189	8.2%	6 189	8.2%	630	4.6%	881.7%
Energy sources	50 441	580	1.2%	580	1.2%	-	-	(100.0%)
Water Management	16 301	2 594	15.9%	2 594	15.9%	630	27.1%	311.5%
Waste Water Management	4 448	-	-	-	-	-	-	-
Waste Management	4 034	3 014	74.7%	3 014	74.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		568 604	153 885	27.1%	153 885	27.1%	145 840	29.0%	5.5%
Property rates		49 591	13 873	28.0%	13 873	28.0%	17 232	37.8%	(19.5%)
Service charges		306 311	66 949	21.9%	66 949	21.9%	61 827	22.5%	8.3%

Other revenue	22 807	(12 588)	(55.2%)	(12 588)	(55.2%)	823	3.3%	(1 629.4%)
Transfers and Subsidies - Operational	125 959	44 784	35.6%	44 784	35.6%	39 326	37.2%	13.9%
Transfers and Subsidies - Capital	45 530	40 915	89.9%	40 915	89.9%	26 103	58.9%	56.7%
Interest	18 405	(49)	(.3%)	(49)	(.3%)	529	6.5%	(109.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(497 176)	(191 438)	38.5%	(191 438)	38.5%	(204 459)	47.8%	(6.4%)
Suppliers and employees	(493 005)	(191 438)	38.8%	(191 438)	38.8%	(204 459)	48.1%	(6.4%)
Finance charges	(2 186)	-	-	-	-	-	-	-
Transfers and grants	(1 984)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	71 428	(37 554)	(52.6%)	(37 554)	(52.6%)	(58 620)	(77.5%)	(35.9%)
Cash Flow from Investing Activities								
Receipts	3 860	-	-	-	-	4	.2%	(100.0%)
Proceeds on disposal of PPE	3 860	-	-	-	-	4	.2%	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(47 231)	(29 285)	62.0%	(29 285)	62.0%	(27 349)	55.7%	7.1%
Capital assets	(47 231)	(29 285)	62.0%	(29 285)	62.0%	(27 349)	55.7%	7.1%
Net Cash from(used) Investing Activities	(43 371)	(29 285)	67.5%	(29 285)	67.5%	(27 345)	58.0%	7.1%
Cash Flow from Financing Activities								
Receipts	-	19	-	19	-	9	-	117.2%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	19	-	19	-	9	-	117.2%
Payments	(1 709)	-	-	-	-	(853)	49.9%	(100.0%)
Repayment of borrowing	(1 709)	-	-	-	-	(853)	49.9%	(100.0%)
Net Cash from(used) Financing Activities	(1 709)	19	(1.1%)	19	(1.1%)	(844)	49.4%	(102.2%)
Net Increase/(Decrease) in cash held	26 348	(66 820)	(253.6%)	(66 820)	(253.6%)	(86 809)	(314.8%)	(23.0%)
Cash/cash equivalents at the year begin:	(18 437)	14 373	(78.0%)	14 373	(78.0%)	2 427	3.9%	492.3%
Cash/cash equivalents at the year end:	7 911	(52 447)	(663.0%)	(52 447)	(663.0%)	(84 383)	(93.3%)	(37.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 525	7.1%	2 061	4.1%	1 624	3.3%	42 668	85.5%	49 878	18.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 119	43.9%	3 625	14.3%	1 004	4.0%	9 554	37.8%	25 303	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 865	11.4%	1 634	4.8%	4 337	12.8%	24 015	70.9%	33 851	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 612	7.0%	2 630	5.1%	2 082	4.0%	43 126	83.8%	51 450	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 327	7.8%	3 008	5.4%	2 270	4.1%	46 084	82.8%	55 689	20.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	9.2%	71	5.4%	60	4.6%	1 061	80.9%	1 312	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 054	4.3%	1 995	4.2%	1 891	4.0%	41 417	87.5%	47 359	17.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 380)	(237.0%)	22	1.2%	18	1.0%	6 187	334.9%	1 848	.7%	-	-	-	-
Total By Income Source	24 244	9.1%	15 047	5.6%	13 287	5.0%	214 112	80.3%	266 690	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 399	19.3%	683	9.4%	1 526	21.1%	3 623	50.1%	7 231	2.7%	-	-	-	-
Commercial	7 499	43.5%	2 688	15.6%	1 059	6.1%	5 985	34.7%	17 232	6.5%	-	-	-	-
Households	13 507	6.5%	10 380	5.0%	8 504	4.1%	174 146	84.3%	206 537	77.4%	-	-	-	-
Other	1 838	5.2%	1 296	3.6%	2 198	6.2%	30 357	85.1%	35 689	13.4%	-	-	-	-
Total By Customer Group	24 244	9.1%	15 047	5.6%	13 287	5.0%	214 112	80.3%	266 690	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 778	20.1%	8	-	-	-	70 729	79.9%	88 514	80.3%
Bulk Water	1 244	100.0%	-	-	-	-	-	-	1 244	1.1%
PAYE deductions	2 620	100.0%	-	-	-	-	-	-	2 620	2.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 573	100.0%	-	-	-	-	-	-	2 573	2.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 073	81.2%	2 479	18.2%	-	-	78	.6%	13 630	12.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	597	98.3%	10	1.7%	-	-	-	-	607	.6%
Medical Aid deductions	1 085	100.0%	-	-	-	-	-	-	1 085	1.0%
Total	36 970	33.5%	2 497	2.3%	-	-	70 807	64.2%	110 274	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 962 973	467 561	23.8%	467 561	23.8%	465 746	27.5%	4%
Exchange Revenue								
Service charges - Electricity	834 930	179 567	21.5%	179 567	21.5%	175 263	25.9%	2.5%
Service charges - Water	189 263	34 436	18.3%	34 436	18.3%	29 838	17.3%	15.4%
Service charges - Waste Water Management	106 431	25 788	24.2%	25 788	24.2%	23 276	24.1%	10.8%
Service charges - Waste Management	105 700	26 164	24.8%	26 164	24.8%	24 047	23.4%	8.8%
Sale of Goods and Rendering of Services	22 219	17 530	78.9%	17 530	78.9%	5 794	29.0%	202.6%
Agency services	9 086	2 567	28.3%	2 567	28.3%	2 343	25.6%	9.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 955	3 575	23.9%	3 575	23.9%	3 119	25.2%	14.6%
Interest earned from Current and Non Current Assets	72 018	14 238	19.8%	14 238	19.8%	17 939	32.9%	(20.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 603	2 616	27.2%	2 616	27.2%	6 010	59.5%	(56.5%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	28 323	10 857	38.3%	10 857	38.3%	(143)	(.3%)	(7 691.3%)
Non-Exchange Revenue								
Property rates	296 392	77 547	26.2%	77 547	26.2%	67 081	26.1%	15.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 098	2 885	13.7%	2 885	13.7%	14 305	258.5%	(79.8%)
Licences or permits	1 455	377	25.9%	377	25.9%	327	23.1%	15.1%
Transfer and subsidies - Operational	227 592	62 468	27.4%	62 468	27.4%	76 521	37.3%	(18.4%)
Interest	1 190	287	24.1%	287	24.1%	214	15.2%	33.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	23 766	6 660	28.0%	6 660	28.0%	6 436	21.7%	3.5%
Gains on disposal of Assets	(49)	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	13 376	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 976 793	392 869	19.9%	392 869	19.9%	635 486	36.9%	(38.2%)
Employee related costs	485 475	109 050	22.5%	109 050	22.5%	128 220	28.8%	(15.0%)
Remuneration of councillors	14 727	3 739	25.4%	3 739	25.4%	3 478	22.5%	7.5%
Bulk purchases - electricity	704 738	155 217	22.0%	155 217	22.0%	220 099	38.6%	(29.5%)
Inventory consumed	119 244	12 017	10.1%	12 017	10.1%	70 427	63.4%	(82.9%)
Debt impairment	45 137	-	-	-	-	56 070	197.6%	(100.0%)
Depreciation and amortisation	154 239	38 713	25.1%	38 713	25.1%	47 742	30.3%	(18.9%)
Interest	35 271	-	-	-	-	8 595	23.6%	(100.0%)
Contracted services	257 830	43 182	16.7%	43 182	16.7%	50 382	23.3%	(14.3%)
Transfers and subsidies	12 981	6 073	46.8%	6 073	46.8%	4 521	44.2%	34.3%
Irrecoverable debts written off	28 581	(901)	(3.2%)	(901)	(3.2%)	6 491	24.5%	(113.9%)
Operational costs	117 575	25 780	21.9%	25 780	21.9%	26 177	24.9%	(1.5%)
Losses on disposal of Assets	995	-	-	-	-	2 194	233.6%	(100.0%)
Other Losses	-	-	-	-	-	11 088	-	(100.0%)
Surplus/(Deficit)	(13 820)	74 692	-	74 692	-	(169 740)	-	-
Transfers and subsidies - capital (monetary allocations)	50 504	4 745	9.4%	4 745	9.4%	7 290	17.2%	(34.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	79 985	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	36 684	79 437	-	79 437	-	(82 465)	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	36 684	79 437	-	79 437	-	(82 465)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 684	79 437	-	79 437	-	(82 465)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 684	79 437	-	79 437	-	(82 465)	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		402 929	34 813	8.6%	34 813	8.6%	56 050	12.8%	(37.9%)
National Government		31 891	3 999	12.5%	3 999	12.5%	9 549	41.8%	(58.1%)
Provincial Government		13 370	163	1.2%	163	1.2%	(2 896)	(20.6%)	(105.6%)
District Municipality		-	-	-	-	-	77	76.5%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		45 260	4 162	9.2%	4 162	9.2%	6 729	18.2%	(38.2%)
Borrowing		194 350	14 315	7.4%	14 315	7.4%	11 149	5.8%	28.4%
Internally generated funds		163 319	16 336	10.0%	16 336	10.0%	38 172	18.4%	(57.2%)
Capital Expenditure Functional		402 929	36 105	9.0%	36 105	9.0%	344 992	78.8%	(89.5%)
Municipal governance and administration		8 976	3 548	39.5%	3 548	39.5%	237 314	515.4%	(98.5%)
Executive and Council		25	62	246.4%	62	246.4%	11	34.1%	439.8%
Finance and administration		8 951	3 486	38.9%	3 486	38.9%	237 302	515.8%	(98.5%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		32 121	2 920	9.1%	2 920	9.1%	80 645	226.0%	(96.4%)
Community and Social Services		3 936	642	16.3%	642	16.3%	301	5.4%	113.4%
Sport And Recreation		12 755	2 085	16.3%	2 085	16.3%	4 239	39.6%	(50.8%)
Public Safety		6 580	77	1.2%	77	1.2%	163	2.6%	(52.6%)
Housing		8 850	115	1.3%	115	1.3%	75 943	575.1%	(99.8%)
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		37 334	1 721	4.6%	1 721	4.6%	6 432	27.0%	(73.2%)
Planning and Development		7 050	1 027	14.6%	1 027	14.6%	2 070	61.3%	(50.4%)
Road Transport		24 554	658	2.7%	658	2.7%	4 283	21.7%	(84.6%)
Environmental Protection		5 730	35	.6%	35	.6%	79	10.1%	(55.2%)
Trading Services		324 499	27 917	8.6%	27 917	8.6%	20 602	6.2%	35.5%
Energy sources		166 296	18 609	11.2%	18 609	11.2%	9 998	5.3%	86.1%
Water Management		74 136	3 449	4.7%	3 449	4.7%	10 404	21.7%	(66.8%)
Waste Water Management		79 067	5 859	7.4%	5 859	7.4%	19 620	23.2%	(70.1%)
Waste Management		5 000	-	-	-	-	(19 420)	(201.7%)	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 899 534	485 939	25.6%	485 939	25.6%	438 737	26.6%	
Property rates		290 464	91 629	31.5%	91 629	31.5%	77 909	30.9%	
Service charges		1 199 051	268 462	22.4%	268 462	22.4%	279 059	27.4%	

Other revenue	74 430	63 990	86.0%	63 990	86.0%	23 598	30.7%	171.2%
Transfers and Subsidies - Operational	227 592	61 858	27.2%	61 858	27.2%	58 170	28.3%	6.3%
Transfers and Subsidies - Capital	50 504	-	-	-	-	-	-	-
Interest	57 493	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	-	(363 086)	-	(363 086)	-	(96 238)	-	277.3%
Suppliers and employees	-	(363 086)	-	(363 086)	-	(96 238)	-	277.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 899 534	122 853	6.5%	122 853	6.5%	342 499	20.7%	(64.1%)
Cash Flow from Investing Activities								
Receipts	158 509	7 272	4.6%	7 272	4.6%	(11 306)	(1 120.9%)	(164.3%)
Proceeds on disposal of PPE	3 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	5 009	3	.1%	3	.1%	(3 806)	(76.0%)	(100.1%)
Decrease (Increase) in non-current investments	150 000	7 269	4.8%	7 269	4.8%	(7 500)	100.0%	(196.9%)
Payments	-	(78 075)	-	(78 075)	-	(117 813)	-	(33.7%)
Capital assets	-	(78 075)	-	(78 075)	-	(117 813)	-	(33.7%)
Net Cash from/(used) Investing Activities	158 509	(70 803)	(44.7%)	(70 803)	(44.7%)	(129 119)	(12 801.0%)	(45.2%)
Cash Flow from Financing Activities								
Receipts	194 350	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	194 350	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	194 350	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 252 392	52 050	2.3%	52 050	2.3%	213 379	11.5%	(75.6%)
Cash/cash equivalents at the year begin:	435 876	547 039	125.5%	547 039	125.5%	580 716	155.3%	(5.8%)
Cash/cash equivalents at the year end:	2 688 268	599 089	22.3%	599 089	22.3%	794 095	35.7%	(24.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 408	21.6%	3 753	5.6%	2 640	4.0%	45 948	68.8%	66 748	24.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 790	47.9%	10 845	12.1%	6 251	7.0%	29 393	32.9%	89 276	32.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 129	55.5%	1 790	5.5%	863	2.6%	11 906	36.4%	32 688	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 811	19.8%	1 780	4.5%	1 370	3.5%	28 490	72.2%	39 451	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 819	26.0%	1 465	4.9%	1 089	3.6%	19 748	65.6%	30 120	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	2.2%	5	1.2%	167	41.7%	220	54.9%	401	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 492	13.0%	858	4.5%	823	4.3%	15 013	78.2%	19 186	6.9%	-	-	-	-
Total By Income Source	93 456	33.6%	20 495	7.4%	13 204	4.8%	150 717	54.2%	277 873	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 956	37.9%	828	16.0%	181	3.5%	2 194	42.5%	5 158	1.9%	-	-	-	-
Commercial	31 454	42.2%	9 918	13.3%	6 323	8.5%	26 767	35.9%	74 462	26.8%	-	-	-	-
Households	55 399	29.7%	9 204	4.9%	6 320	3.4%	115 909	62.0%	186 831	67.2%	-	-	-	-
Other	4 648	40.7%	546	4.8%	381	3.3%	5 847	51.2%	11 422	4.1%	-	-	-	-
Total By Customer Group	93 456	33.6%	20 495	7.4%	13 204	4.8%	150 717	54.2%	277 873	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	84 846	100.0%	-	-	-	-	-	-	84 846	83.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 311	99.6%	(268)	(1.5%)	-	-	333	1.9%	17 375	17.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	102 157	99.9%	(268)	(.3%)	-	-	333	.3%	102 221	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 067 512	415 244	38.9%	415 244	38.9%	423 385	45.1%	(1.9%)
Exchange Revenue								
Service charges - Electricity	419 969	114 092	27.2%	114 092	27.2%	97 393	28.4%	17.1%
Service charges - Water	81 609	22 996	28.2%	22 996	28.2%	16 809	20.2%	36.8%
Service charges - Waste Water Management	53 158	16 990	32.0%	16 990	32.0%	45 455	90.5%	(62.6%)
Service charges - Waste Management	47 777	17 618	36.9%	17 618	36.9%	40 509	112.7%	(56.5%)
Sale of Goods and Rendering of Services	34 282	7 594	22.2%	7 594	22.2%	6 035	20.4%	25.8%
Agency services	8 376	2 797	33.4%	2 797	33.4%	2 904	36.8%	(3.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 078	2 747	24.8%	2 747	24.8%	2 265	23.1%	21.3%
Interest earned from Current and Non Current Assets	15 404	2 600	16.9%	2 600	16.9%	2 877	24.3%	(9.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 657	1 016	21.8%	1 016	21.8%	951	33.2%	6.9%
Licence and permits	553	136	24.6%	136	24.6%	134	28.4%	1.5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 616	597	36.9%	597	36.9%	638	45.2%	(6.5%)
Non-Exchange Revenue								
Property rates	172 528	176 010	102.0%	176 010	102.0%	161 589	97.5%	8.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 542	904	4.2%	904	4.2%	954	6.4%	(5.2%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	124 616	48 938	39.3%	48 938	39.3%	44 676	38.2%	9.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	210	-	210	-	195	-	7.7%
Other Gains	70 357	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 083 927	222 288	20.5%	222 288	20.5%	200 389	21.0%	10.9%
Employee related costs	371 829	74 296	20.0%	74 296	20.0%	63 729	18.4%	16.6%
Remuneration of councillors	16 135	3 311	20.5%	3 311	20.5%	2 984	22.5%	11.0%
Bulk purchases - electricity	315 278	76 849	24.4%	76 849	24.4%	74 723	28.0%	2.8%
Inventory consumed	94 945	8 690	9.2%	8 690	9.2%	6 770	7.9%	28.4%
Debt impairment	19 726	-	-	-	-	-	-	-
Depreciation and amortisation	54 514	13 629	25.0%	13 629	25.0%	13 629	25.0%	-
Interest	23 178	3 930	17.0%	3 930	17.0%	832	10.7%	372.4%
Contracted services	49 348	11 351	23.0%	11 351	23.0%	9 352	21.8%	21.4%
Transfers and subsidies	4 276	351	8.2%	351	8.2%	119	3.3%	195.9%
Irrecoverable debts written off	29 174	13 571	46.5%	13 571	46.5%	12 552	49.6%	8.1%
Operational costs	89 977	16 310	18.1%	16 310	18.1%	15 700	19.3%	3.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	15 549	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 415)	192 956	-	192 956	-	222 995	-	-
Transfers and subsidies - capital (monetary allocations)	42 231	1 202	2.8%	1 202	2.8%	2 070	5.4%	(41.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 816	194 158		194 158		225 066		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	25 816	194 158		194 158		225 066		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 816	194 158		194 158		225 066		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 816	194 158		194 158		225 066		

Part 2: Capital Revenue and Expenditure

		2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
		First Quarter			Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Capital Revenue and Expenditure									
Source of Finance		81 519	4 967	6.1%	4 967	6.1%	(48 721)	(72.0%)	(110.2%)
National Government		33 087	1 045	3.2%	1 045	3.2%	(24 569)	(79.6%)	(104.3%)
Provincial Government		3 492	-	-	-	-	(4 924)	(217.8%)	(100.0%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		36 579	1 045	2.9%	1 045	2.9%	(29 493)	(89.0%)	(103.5%)
Borrowing		28 450	2 500	8.8%	2 500	8.8%	(7 035)	(29.9%)	(135.5%)
Internally generated funds		16 490	1 421	8.6%	1 421	8.6%	(12 193)	(110.8%)	(111.7%)
Capital Expenditure Functional		81 519	71 134	87.3%	71 134	87.3%	(48 721)	(72.0%)	(246.0%)
Municipal governance and administration		3 800	67 184	1 768.0%	67 184	1 768.0%	(1 821)	(51.9%)	(3 790.4%)
Executive and Council		1 430	445	31.1%	445	31.1%	(73)	(7.0%)	(706.7%)
Finance and administration		2 360	66 739	2 827.9%	66 739	2 827.9%	(1 747)	(71.0%)	(3 920.0%)
Internal audit		10	-	-	-	-	-	-	-
Community and Public Safety		17 450	36	.2%	36	.2%	(10 298)	(191.2%)	(100.3%)
Community and Social Services		100	36	36.0%	36	36.0%	(12)	(6%)	(405.3%)
Sport And Recreation		13 200	-	-	-	-	(6 985)	(205.7%)	(100.0%)
Public Safety		2 000	-	-	-	-	(3 301)	-	(100.0%)
Housing		2 150	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		15 494	574	3.7%	574	3.7%	(18 462)	(138.4%)	(103.1%)
Planning and Development		50	28	56.2%	28	56.2%	(649)	-	(104.3%)
Road Transport		15 444	546	3.5%	546	3.5%	(17 813)	(133.5%)	(103.1%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		44 775	3 340	7.5%	3 340	7.5%	(18 140)	(40.0%)	(118.4%)
Energy sources		7 243	17	.2%	17	.2%	5 775	46.1%	(99.7%)
Water Management		33 732	1 638	4.9%	1 638	4.9%	(23 529)	(77.5%)	(107.0%)
Waste Water Management		2 000	-	-	-	-	(386)	(77.3%)	(100.0%)
Waste Management		1 800	1 685	93.6%	1 685	93.6%	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 170 163	282 124	24.1%	282 124	24.1%	270 239	26.4%	
Property rates		163 902	45 708	27.9%	45 708	27.9%	41 165	26.2%	
Service charges		668 082	146 135	21.9%	146 135	21.9%	140 042	24.3%	

Other revenue	145 362	28 058	19.3%	28 058	19.3%	22 608	18.2%	24.1%
Transfers and Subsidies - Operational	124 616	52 160	41.9%	52 160	41.9%	48 829	41.8%	6.8%
Transfers and Subsidies - Capital	42 231	7 313	17.3%	7 313	17.3%	15 115	39.7%	(51.6%)
Interest	25 971	2 750	10.6%	2 750	10.6%	2 481	21.0%	10.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 068 859)	(301 852)	28.2%	(301 852)	28.2%	(262 168)	28.1%	15.1%
Suppliers and employees	(1 039 955)	(297 890)	28.6%	(297 890)	28.6%	(261 372)	28.3%	14.0%
Finance charges	(24 208)	(3 961)	16.4%	(3 961)	16.4%	(796)	11.4%	397.5%
Transfers and grants	(4 696)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	101 304	(19 728)	(19.5%)	(19 728)	(19.5%)	8 071	9.0%	(344.4%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(93 747)	(4 351)	4.6%	(4 351)	4.6%	(12 219)	15.7%	(64.4%)
Capital assets	(93 747)	(4 351)	4.6%	(4 351)	4.6%	(12 219)	15.7%	(64.4%)
Net Cash from(used) Investing Activities	(93 747)	(4 351)	4.6%	(4 351)	4.6%	(12 219)	15.7%	(64.4%)
Cash Flow from Financing Activities								
Receipts	28 450	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 450	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(18 500)	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	9 950	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 507	(24 078)	(137.5%)	(24 078)	(137.5%)	(4 148)	(23.9%)	480.5%
Cash/cash equivalents at the year begin:	146 043	177 706	121.7%	177 706	121.7%	77 403	82.3%	129.6%
Cash/cash equivalents at the year end:	163 350	153 627	93.9%	153 627	93.9%	73 264	65.7%	109.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 964	24.7%	3 386	10.5%	2 607	8.1%	18 224	56.6%	32 181	10.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 062	61.1%	3 422	7.2%	1 648	3.5%	13 451	28.3%	47 583	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	134 185	75.4%	3 623	2.0%	2 528	1.4%	37 539	21.1%	177 876	56.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 882	21.4%	2 482	9.0%	2 016	7.3%	17 101	62.2%	27 483	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 136	23.8%	2 615	10.1%	2 157	8.4%	14 879	57.7%	25 786	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	620	12.5%	193	3.9%	142	2.9%	3 986	80.7%	4 942	1.6%	-	-	-	-
Total By Income Source	183 848	58.2%	15 723	5.0%	11 099	3.5%	105 181	33.3%	315 851	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 622	87.3%	1 389	8.3%	641	3.8%	96	.6%	16 749	5.3%	-	-	-	-
Commercial	42 637	73.4%	1 307	2.3%	862	1.5%	13 227	22.8%	57 933	18.3%	-	-	-	-
Households	125 435	53.3%	12 751	5.4%	9 338	4.0%	87 873	37.3%	235 396	74.5%	-	-	-	-
Other	1 254	21.7%	276	4.8%	258	4.5%	3 985	69.0%	5 773	1.8%	-	-	-	-
Total By Customer Group	183 848	58.2%	15 723	5.0%	11 099	3.5%	105 181	33.3%	315 851	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 137	73.5%	770	26.5%	-	-	-	-	2 907	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 137	73.5%	770	26.5%	-	-	-	-	2 907	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	306 812	81 580	26.6%	81 580	26.6%	80 956	26.8%	.8%
Exchange Revenue								
Service charges - Electricity	-	158	-	158	-	59	7.0%	166.4%
Service charges - Water	-	9	-	9	-	9	25.8%	(1.0%)
Service charges - Waste Water Management	150	22	14.9%	22	14.9%	23	10.4%	(2.6%)
Service charges - Waste Management	18 621	4 864	26.1%	4 864	26.1%	3 337	22.3%	45.8%
Sale of Goods and Rendering of Services	144 147	29 292	20.3%	29 292	20.3%	30 124	313.2%	(2.8%)
Agency services	13 951	3 448	24.7%	3 448	24.7%	3 459	25.0%	(.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	318	24	7.7%	24	7.7%	68	22.8%	(64.4%)
Interest earned from Current and Non Current Assets	9 202	1 250	13.6%	1 250	13.6%	1 496	19.7%	(16.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 165	4 136	25.6%	4 136	25.6%	3 676	26.1%	12.5%
Licence and permits	1 445	283	19.6%	283	19.6%	218	17.4%	30.1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 356	238	17.6%	238	17.6%	216	29.6%	10.2%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 798	37 856	38.3%	37 856	38.3%	38 271	16.7%	(1.1%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 660	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	306 767	69 315	22.6%	69 315	22.6%	67 057	22.1%	3.4%
Employee related costs	173 064	39 758	23.0%	39 758	23.0%	36 913	21.9%	7.7%
Remuneration of councillors	7 136	1 717	24.1%	1 717	24.1%	1 557	22.9%	10.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	44 121	11 312	25.6%	11 312	25.6%	14 955	32.5%	(24.4%)
Debt impairment	100	-	-	-	-	-	-	-
Depreciation and amortisation	3 697	924	25.0%	924	25.0%	883	24.0%	4.7%
Interest	1 427	167	11.7%	167	11.7%	390	16.1%	(57.1%)
Contracted services	35 245	3 947	11.2%	3 947	11.2%	4 543	11.8%	(13.1%)
Transfers and subsidies	1 000	514	51.4%	514	51.4%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	40 976	10 974	26.8%	10 974	26.8%	7 817	21.9%	40.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	45	12 265	-	12 265	-	13 899	-	-
Transfers and subsidies - capital (monetary allocations)	500	-	-	-	-	1 200	44.4%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	545	12 265		12 265		15 099		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	545	12 265		12 265		15 099		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	545	12 265		12 265		15 099		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	545	12 265		12 265		15 099		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		14 878	7	-	7	-	331	2.9%	(97.8%)
National Government		-	-	-	-	-	-	-	-
Provincial Government		500	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		500	-	-	-	-	-	-	-
Borrowing		9 200	-	-	-	-	-	-	-
Internally generated funds		5 178	7	.1%	7	.1%	331	4.5%	(97.8%)
Capital Expenditure Functional		14 878	7	-	7	-	331	2.9%	(97.8%)
Municipal governance and administration		1 600	7	.4%	7	.4%	312	15.1%	(97.9%)
Executive and Council		-	-	-	-	-	-	-	-
Finance and administration		1 600	7	.4%	7	.4%	312	15.1%	(97.9%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		3 820	1	-	1	-	19	.3%	(95.3%)
Community and Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		250	1	.3%	1	.3%	-	-	(100.0%)
Public Safety		1 700	-	-	-	-	3	.1%	(100.0%)
Housing		-	-	-	-	-	-	-	-
Health		1 870	-	-	-	-	16	3.0%	(100.0%)
Economic and Environmental Services		258	-	-	-	-	-	-	-
Planning and Development		20	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		238	-	-	-	-	-	-	-
Trading Services		9 200	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-
Waste Management		9 200	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		304 652	50 480	16.6%	50 480	16.6%	170 227	57.0%	(70.3%)
Property rates		-	-	-	-	-	-	-	-
Service charges		18 771	12	1%	12	1%	-	-	(100.0%)

Other revenue	177 063	12 971	7.3%	12 971	7.3%	-	-	(100.0%)
Transfers and Subsidies - Operational	98 798	37 497	38.0%	37 497	38.0%	170 227	74.1%	(78.0%)
Transfers and Subsidies - Capital	500	-	-	-	-	-	-	-
Interest	9 520	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(301 207)	(25 035)	8.3%	(25 035)	8.3%	(25 581)	8.4%	(2.1%)
Suppliers and employees	(297 947)	(25 035)	8.4%	(25 035)	8.4%	(25 581)	8.4%	(2.1%)
Finance charges	(460)	-	-	-	-	-	-	-
Transfers and grants	(2 800)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 444	25 445	738.7%	25 445	738.7%	144 646	(1 966.0%)	(82.4%)
Cash Flow from Investing Activities								
Receipts	1 355	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 660	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(1 305)	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(14 878)	(8)	.1%	(8)	.1%	(380)	3.3%	(97.8%)
Capital assets	(14 878)	(8)	.1%	(8)	.1%	(380)	3.3%	(97.8%)
Net Cash from/(used) Investing Activities	(13 522)	(8)	.1%	(8)	.1%	(380)	9.3%	(97.8%)
Cash Flow from Financing Activities								
Receipts	9 200	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 200	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(7 101)	-	-	-	-	-	-	-
Repayment of borrowing	(7 101)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 099	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 979)	25 436	(318.8%)	25 436	(318.8%)	144 265	(984.5%)	(82.4%)
Cash/cash equivalents at the year begin:	72 325	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	64 346	17 550	27.3%	17 550	27.3%	165 775	291.5%	(89.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7	4.7%	3	2.1%	6	3.9%	135	89.3%	151	2.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	79	71.3%	8	6.9%	3	3.0%	21	18.8%	111	1.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1	.7%	1	.7%	134	98.6%	135	2.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 955	53.0%	118	2.1%	49	.9%	2 450	44.0%	5 571	93.3%	-	-	-	-
Total By Income Source	3 041	51.0%	129	2.2%	59	1.0%	2 739	45.9%	5 969	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 603	94.0%	-	-	-	-	102	6.0%	1 705	28.6%	-	-	-	-
Commercial	170	10.1%	0	-	0	-	1 518	89.9%	1 689	28.3%	-	-	-	-
Households	1 268	49.2%	129	5.0%	58	2.3%	1 120	43.5%	2 575	43.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 041	51.0%	129	2.2%	59	1.0%	2 739	45.9%	5 969	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(93)	100.0%	-	-	-	-	-	-	(93)	(8.4%)
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	147	12.3%	1 049	87.7%	-	-	-	-	1 195	108.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	54	4.9%	1 049	95.1%	-	-	1	.1%	1 103	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2 017 871	542 639	26.9%	542 639	26.9%	518 249	28.2%	4.7%
Exchange Revenue								
Service charges - Electricity	745 540	197 299	26.5%	197 299	26.5%	180 688	28.4%	9.2%
Service charges - Water	209 109	44 254	21.2%	44 254	21.2%	44 034	24.9%	5%
Service charges - Waste Water Management	129 533	30 558	23.6%	30 558	23.6%	29 312	24.7%	4.3%
Service charges - Waste Management	115 444	28 981	25.1%	28 981	25.1%	27 700	25.4%	4.6%
Sale of Goods and Rendering of Services	63 725	22 144	34.7%	22 144	34.7%	30 502	29.7%	(27.4%)
Agency services	7 500	1 975	26.3%	1 975	26.3%	1 821	25.6%	8.4%
Interest	0	-	-	-	-	-	-	-
Interest earned from Receivables	12 500	1 955	15.6%	1 955	15.6%	2 888	30.7%	(32.3%)
Interest earned from Current and Non Current Assets	55 000	10 497	19.1%	10 497	19.1%	13 035	25.4%	(19.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	452	317	70.2%	317	70.2%	223	11.8%	42.3%
Rental from Fixed Assets	7 544	2 374	31.5%	2 374	31.5%	2 070	36.5%	14.7%
Licence and permits	780	359	46.0%	359	46.0%	203	26.0%	77.1%
Special rating levies	15 420	3 951	25.6%	3 951	25.6%	-	-	(100.0%)
Operational Revenue	5 554	3 101	55.8%	3 101	55.8%	2 502	29.3%	24.0%
Non-Exchange Revenue								
Property rates	383 977	99 591	25.9%	99 591	25.9%	94 339	26.1%	5.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 537	13 326	25.4%	13 326	25.4%	11 275	25.1%	18.2%
Licences or permits	2 000	542	27.1%	542	27.1%	483	24.2%	12.3%
Transfer and subsidies - Operational	205 957	79 684	38.7%	79 684	38.7%	75 585	39.7%	5.4%
Interest	2 300	333	14.5%	333	14.5%	559	26.5%	(40.4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	3 000	1 398	46.6%	1 398	46.6%	1 030	13.5%	35.8%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 112 340	426 967	20.2%	426 967	20.2%	396 312	20.4%	7.7%
Employee related costs	618 840	125 619	20.3%	125 619	20.3%	121 332	20.7%	3.5%
Remuneration of councillors	14 012	3 459	24.7%	3 459	24.7%	3 183	22.9%	8.7%
Bulk purchases - electricity	556 160	125 368	22.5%	125 368	22.5%	107 824	22.3%	16.3%
Inventory consumed	76 168	10 884	14.3%	10 884	14.3%	9 545	15.6%	14.0%
Debt impairment	70 770	17 693	25.0%	17 693	25.0%	13 349	25.0%	32.5%
Depreciation and amortisation	167 211	41 803	25.0%	41 803	25.0%	39 613	25.0%	5.5%
Interest	51 227	769	1.5%	769	1.5%	1 036	2.1%	(25.8%)
Contracted services	356 644	40 823	11.4%	40 823	11.4%	43 795	13.8%	(6.8%)
Transfers and subsidies	16 770	5 205	31.0%	5 205	31.0%	5 497	31.6%	(5.3%)
Irrecoverable debts written off	20 000	10 989	54.9%	10 989	54.9%	-	-	(100.0%)
Operational costs	164 539	44 356	27.0%	44 356	27.0%	51 139	26.6%	(13.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(94 469)	115 672	-	115 672	-	121 938	-	-
Transfers and subsidies - capital (monetary allocations)	101 549	8 678	8.5%	8 678	8.5%	57	.1%	15 045.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 080	124 350		124 350		121 995		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 080	124 350		124 350		121 995		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 080	124 350		124 350		121 995		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 080	124 350		124 350		121 995		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	258 346	21 403	8.3%	21 403	8.3%	10 866	5.9%	97.0%
National Government	76 207	4 585	6.0%	4 585	6.0%	57	.1%	7 901.8%
Provincial Government	25 342	4 093	16.2%	4 093	16.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 549	8 678	8.5%	8 678	8.5%	57	.1%	15 045.0%
Borrowing	106 337	10 252	9.6%	10 252	9.6%	8 236	8.9%	24.5%
Internally generated funds	50 460	2 473	4.9%	2 473	4.9%	2 574	9.9%	(3.9%)
Capital Expenditure Functional	258 346	21 403	8.3%	21 403	8.3%	10 866	5.9%	97.0%
Municipal governance and administration	3 900	2 434	69.5%	2 434	69.5%	2 278	65.3%	6.8%
Executive and Council	70	-	-	-	-	-	-	-
Finance and administration	3 430	2 434	71.0%	2 434	71.0%	2 278	76.7%	6.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	72 520	7 878	10.9%	7 878	10.9%	65	.2%	12 046.3%
Community and Social Services	6 625	-	-	-	-	-	-	-
Sport And Recreation	33 901	3 785	11.2%	3 785	11.2%	-	-	(100.0%)
Public Safety	7 452	-	-	-	-	65	1.6%	(100.0%)
Housing	24 542	4 093	16.7%	4 093	16.7%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 954	39	.2%	39	.2%	108	3.3%	(63.8%)
Planning and Development	1 554	39	2.5%	39	2.5%	108	11.0%	(63.8%)
Road Transport	17 400	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	163 372	11 052	6.8%	11 052	6.8%	8 416	5.8%	31.3%
Energy sources	60 218	1 274	2.1%	1 274	2.1%	1 433	2.7%	(11.1%)
Water Management	63 653	8 484	13.3%	8 484	13.3%	57	.1%	14 706.2%
Waste Water Management	34 560	1 295	3.7%	1 295	3.7%	6 926	15.2%	(81.3%)
Waste Management	4 940	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands									
Cash Flow from Operating Activities									
Receipts		2 238 051	8 317	.4%	8 317	.4%	6 197	.3%	34.2%
Property rates		395 673	9	-	9	-	31	-	(71.3%)
Service charges		1 389 842	394	-	394	-	551	-	(28.5%)

Other revenue	90 030	7 242	8.0%	7 242	8.0%	5 615	44.1%	29.0%
Transfers and Subsidies - Operational	205 457	672	.3%	672	.3%	-	-	(100.0%)
Transfers and Subsidies - Capital	102 049	-	-	-	-	-	-	-
Interest	55 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 945 851)	(301 007)	15.5%	(301 007)	15.5%	(300 561)	17.3%	.1%
Suppliers and employees	(1 894 624)	(301 007)	15.9%	(301 007)	15.9%	(300 561)	17.8%	.1%
Finance charges	(51 227)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	292 200	(292 690)	(100.2%)	(292 690)	(100.2%)	(294 364)	(229.9%)	(.6%)
Cash Flow from Investing Activities								
Receipts	30 167	(2 643)	(8.8%)	(2 643)	(8.8%)	(2 275)	91.9%	16.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	30 167	(2 643)	(8.8%)	(2 643)	(8.8%)	(2 275)	91.9%	16.2%
Payments	(258 346)	(31 162)	12.1%	(31 162)	12.1%	(12 708)	6.9%	145.2%
Capital assets	(258 346)	(31 162)	12.1%	(31 162)	12.1%	(12 708)	6.9%	145.2%
Net Cash from(used) Investing Activities	(228 178)	(33 805)	14.8%	(33 805)	14.8%	(14 983)	8.0%	125.6%
Cash Flow from Financing Activities								
Receipts	90 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(154 654)	-	-	-	-	-	-	-
Repayment of borrowing	(154 654)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(64 654)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(632)	(326 494)	51 622.2%	(326 494)	51 622.2%	(309 347)	692.5%	5.5%
Cash/cash equivalents at the year begin:	787 000	934 965	118.8%	934 965	118.8%	-	-	(100.0%)
Cash/cash equivalents at the year end:	786 368	608 471	77.4%	608 471	77.4%	367 311	56.7%	65.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 328	52.3%	2 067	4.3%	1 534	3.2%	19 525	40.3%	48 454	19.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 650	61.1%	5 303	6.8%	2 499	3.2%	22 582	28.9%	78 034	31.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 296	72.5%	1 695	3.5%	617	1.3%	11 045	22.7%	48 613	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 725	56.5%	1 309	5.0%	868	3.3%	9 139	35.1%	26 042	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 053	54.6%	1 311	5.1%	795	3.1%	9 587	37.2%	25 746	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 001	68.6%	35	2.4%	31	2.1%	393	26.9%	1 461	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	831	3.8%	160	.7%	179	.8%	20 713	94.7%	21 884	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 560)	646.6%	674	(24.8%)	656	(24.2%)	13 514	(497.6%)	(2 716)	(1.1%)	-	-	-	-
Total By Income Source	121 285	49.0%	12 554	5.1%	7 179	2.9%	106 498	43.0%	247 517	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 505	25.2%	552	9.2%	298	5.0%	3 622	60.6%	5 977	2.4%	-	-	-	-
Commercial	15 295	74.2%	1 449	7.0%	100	.5%	3 763	18.3%	20 606	8.3%	-	-	-	-
Households	106 574	47.8%	10 547	4.7%	6 781	3.0%	98 881	44.4%	222 783	90.0%	-	-	-	-
Other	(2 088)	112.9%	6	(.3%)	0	-	232	(12.5%)	(1 849)	(.7%)	-	-	-	-
Total By Customer Group	121 285	49.0%	12 554	5.1%	7 179	2.9%	106 498	43.0%	247 517	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 653	100.0%	-	-	-	-	-	-	6 653	21.9%
VAT (output less input)	23 711	100.0%	-	-	-	-	-	-	23 711	78.1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	30 364	100.0%	-	-	-	-	-	-	30 364	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	110 343	26 935	24.4%	26 935	24.4%	31 164	29.6%	(13.6%)
Exchange Revenue								
Service charges - Electricity	22 803	3 556	15.6%	3 556	15.6%	4 327	22.0%	(17.8%)
Service charges - Water	5 167	794	15.4%	794	15.4%	963	15.2%	(17.6%)
Service charges - Waste Water Management	7 964	1 501	18.8%	1 501	18.8%	1 764	24.4%	(14.9%)
Service charges - Waste Management	4 106	806	19.6%	806	19.6%	888	23.0%	(9.2%)
Sale of Goods and Rendering of Services	410	80	19.5%	80	19.5%	106	18.6%	(24.3%)
Agency services	230	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 339	371	15.9%	371	15.9%	468	29.4%	(20.7%)
Interest earned from Current and Non Current Assets	5 418	722	13.3%	722	13.3%	1 510	29.8%	(52.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	63	10	15.9%	10	15.9%	15	23.5%	(33.3%)
Rental from Fixed Assets	806	20	2.4%	20	2.4%	255	45.1%	(92.3%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 876	(93)	(4.9%)	(93)	(4.9%)	11	9.5%	(948.9%)
Non-Exchange Revenue								
Property rates	6 726	2 727	40.5%	2 727	40.5%	2 487	39.8%	9.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 165	159	1.9%	159	1.9%	162	29.7%	(1.9%)
Licences or permits	102	13	12.9%	13	12.9%	24	25.3%	(45.4%)
Transfer and subsidies - Operational	35 663	13 328	37.4%	13 328	37.4%	16 543	37.0%	(19.4%)
Interest	436	79	18.0%	79	18.0%	91	34.3%	(13.9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	7 069	2 862	40.5%	2 862	40.5%	1 549	24.8%	84.7%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	1 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	124 396	21 467	17.3%	21 467	17.3%	24 793	24.9%	(13.4%)
Employee related costs	46 169	5 904	12.8%	5 904	12.8%	8 129	20.4%	(27.4%)
Remuneration of councillors	3 948	587	14.9%	587	14.9%	839	22.7%	(30.0%)
Bulk purchases - electricity	23 322	4 606	19.8%	4 606	19.8%	6 660	31.9%	(30.8%)
Inventory consumed	754	59	7.8%	59	7.8%	157	24.2%	(62.5%)
Debt impairment	9 660	2 129	22.0%	2 129	22.0%	925	25.0%	130.2%
Depreciation and amortisation	6 580	1 097	16.7%	1 097	16.7%	1 537	25.0%	(28.7%)
Interest	2 713	9	3%	9	3%	18	4.7%	(50.0%)
Contracted services	14 042	431	3.1%	431	3.1%	1 927	19.5%	(77.6%)
Transfers and subsidies	200	-	-	-	-	98	76.6%	(100.0%)
Irrecoverable debts written off	3 795	4 154	109.5%	4 154	109.5%	2 159	183.4%	92.4%
Operational costs	12 213	2 490	20.4%	2 490	20.4%	2 344	17.9%	6.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 000	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 053)	5 469	-	5 469	-	6 370	-	-
Transfers and subsidies - capital (monetary allocations)	10 286	6 334	61.6%	6 334	61.6%	1 189	6.7%	432.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 766)	11 803		11 803		7 559		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(3 766)	11 803		11 803		7 559		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 766)	11 803		11 803		7 559		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 766)	11 803		11 803		7 559		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		20 497	6 996	34.1%	6 996	34.1%	5 108	17.0%	37.0%
National Government		6 771	5 508	81.4%	5 508	81.4%	3 140	14.8%	75.4%
Provincial Government		2 304	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-
Transfers recognised - capital		9 075	5 508	60.7%	5 508	60.7%	3 140	13.2%	75.4%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		11 422	1 488	13.0%	1 488	13.0%	1 968	31.7%	(24.4%)
Capital Expenditure Functional		20 497	6 996	34.1%	6 996	34.1%	5 108	17.0%	37.0%
Municipal governance and administration		620	97	15.6%	97	15.6%	-	-	(100.0%)
Executive and Council		100	-	-	-	-	-	-	-
Finance and administration		520	97	18.6%	97	18.6%	-	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		9 028	172	1.9%	172	1.9%	8	.4%	1 949.6%
Community and Social Services		2 048	132	6.4%	132	6.4%	8	.6%	1 471.9%
Sport And Recreation		6 930	40	.6%	40	.6%	-	-	(100.0%)
Public Safety		50	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		1 500	789	52.6%	789	52.6%	1 959	35.4%	(59.7%)
Planning and Development		-	-	-	-	-	3	.5%	(100.0%)
Road Transport		1 500	789	52.6%	789	52.6%	1 956	39.5%	(59.7%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		9 349	5 938	63.5%	5 938	63.5%	3 140	14.5%	89.1%
Energy sources		-	-	-	-	-	2 106	31.5%	(100.0%)
Water Management		3 339	25	.8%	25	.8%	1 034	6.9%	(97.6%)
Waste Water Management		26	-	-	-	-	-	-	-
Waste Management		5 984	5 913	98.8%	5 913	98.8%	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		106 359	31 858	30.0%	31 858	30.0%	107 332	93.5%	(70.3%)
Property rates		5 785	1 365	23.6%	1 365	23.6%	1 812	30.5%	(24.7%)
Service charges		42 451	8 006	18.9%	8 006	18.9%	9 893	25.9%	(19.1%)

Other revenue	2 648	446	16.8%	446	16.8%	68 798	4 688.3%	(99.4%)
Transfers and Subsidies - Operational	37 519	17 548	46.8%	17 548	46.8%	16 071	43.1%	9.2%
Transfers and Subsidies - Capital	10 286	3 644	35.4%	3 644	35.4%	9 207	36.4%	(60.4%)
Interest	7 670	849	11.1%	849	11.1%	1 551	23.2%	(45.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(99 374)	(13 063)	13.1%	(13 063)	13.1%	(15 907)	18.2%	(17.9%)
Suppliers and employees	(99 374)	(13 063)	13.1%	(13 063)	13.1%	(15 907)	18.2%	(17.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	6 986	18 795	269.0%	18 795	269.0%	91 425	333.5%	(79.4%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(20 497)	(8 044)	39.2%	(8 044)	39.2%	(5 870)	19.6%	37.0%
Capital assets	(20 497)	(8 044)	39.2%	(8 044)	39.2%	(5 870)	19.6%	37.0%
Net Cash from(used) Investing Activities	(20 497)	(8 044)	39.2%	(8 044)	39.2%	(5 870)	19.6%	37.0%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(30)	-	-	-	-	-	-	-
Repayment of borrowing	(30)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(30)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 541)	10 751	(79.4%)	10 751	(79.4%)	85 555	(3 193.1%)	(87.4%)
Cash/cash equivalents at the year begin:	58 268	51 065	87.6%	51 065	87.6%	58 268	114.9%	(12.4%)
Cash/cash equivalents at the year end:	44 727	61 817	138.2%	61 817	138.2%	143 824	299.3%	(57.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	426	5.9%	420	5.9%	314	4.4%	6 010	83.8%	7 171	22.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	158	5.8%	665	24.2%	1 444	52.6%	480	17.5%	2 747	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	329	8.3%	145	3.6%	1 124	28.2%	2 382	59.9%	3 979	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	568	9.1%	341	5.4%	248	4.0%	5 112	81.5%	6 270	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	318	7.5%	213	5.0%	195	4.6%	3 515	82.9%	4 240	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(80)	(11.4%)	22	3.1%	21	3.0%	734	105.3%	697	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	99	1.6%	192	3.2%	475	7.9%	5 237	87.2%	6 004	18.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(855)	(70.4%)	17	1.4%	1 400	115.2%	653	53.8%	1 215	3.8%	-	-	-	-
Total By Income Source	963	3.0%	2 015	6.2%	5 220	16.1%	24 124	74.6%	32 322	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(162)	(15.2%)	103	9.6%	505	47.4%	621	58.2%	1 066	3.3%	-	-	-	-
Commercial	107	1.9%	547	9.6%	1 265	22.2%	3 772	66.3%	5 690	17.6%	-	-	-	-
Households	1 017	4.0%	1 364	5.3%	3 449	13.5%	19 730	77.2%	25 560	79.1%	-	-	-	-
Other	2	37.9%	2	33.2%	1	14.5%	1	14.5%	5	-	-	-	-	-
Total By Customer Group	963	3.0%	2 015	6.2%	5 220	16.1%	24 124	74.6%	32 322	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 374	100.0%	-	-	-	-	-	-	2 374	94.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82	100.0%	-	-	-	-	-	-	82	3.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	66	100.0%	-	-	-	-	-	-	66	2.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 521	100.0%	-	-	-	-	-	-	2 521	100.0%

Contact Details

Municipal Manager	Mr Thys Gilomee	023 541 1320
Chief Financial Officer	Mr Bjorn Heinriqee Clayton Metembo	023 541 1668

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 889 743	444 905	23.5%	444 905	23.5%	412 729	24.2%	7.8%
Exchange Revenue								
Service charges - Electricity	653 809	138 390	21.2%	138 390	21.2%	126 259	22.3%	9.6%
Service charges - Water	199 665	32 667	16.4%	32 667	16.4%	29 939	16.4%	9.1%
Service charges - Waste Water Management	110 365	27 008	24.5%	27 008	24.5%	25 144	25.2%	7.4%
Service charges - Waste Management	102 029	25 313	24.8%	25 313	24.8%	23 711	26.2%	6.8%
Sale of Goods and Rendering of Services	71 302	2 330	3.3%	2 330	3.3%	2 671	4.7%	(12.8%)
Agency services	11 580	2 670	23.1%	2 670	23.1%	2 373	22.5%	12.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 346	3 191	22.2%	3 191	22.2%	3 064	23.2%	4.2%
Interest earned from Current and Non Current Assets	74 022	18 139	24.5%	18 139	24.5%	19 336	26.8%	(6.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 839	4 046	24.0%	4 046	24.0%	4 075	26.6%	(.7%)
Licence and permits	1 698	334	19.7%	334	19.7%	305	19.8%	9.4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	9 319	2 589	27.8%	2 589	27.8%	2 279	27.7%	13.6%
Non-Exchange Revenue								
Property rates	382 404	105 262	27.5%	105 262	27.5%	96 955	27.5%	8.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 898	4 041	14.5%	4 041	14.5%	2 915	10.9%	38.6%
Licences or permits	5	0	7.9%	0	7.9%	1	16.3%	(46.5%)
Transfer and subsidies - Operational	166 153	66 503	40.0%	66 503	40.0%	62 149	38.6%	7.0%
Interest	9 649	2 205	22.8%	2 205	22.8%	2 356	34.4%	(6.4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	38 659	10 217	26.4%	10 217	26.4%	9 197	24.6%	11.1%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 943 259	403 101	20.7%	403 101	20.7%	384 473	21.1%	4.8%
Employee related costs	603 330	139 911	23.2%	139 911	23.2%	129 601	22.9%	8.0%
Remuneration of councillors	17 063	3 526	20.7%	3 526	20.7%	3 359	20.9%	5.0%
Bulk purchases - electricity	545 740	114 714	21.0%	114 714	21.0%	118 848	25.1%	(3.5%)
Inventory consumed	145 111	29 493	20.3%	29 493	20.3%	26 623	18.0%	10.8%
Debt impairment	10 153	16 430	161.8%	16 430	161.8%	(2 529)	(117.4%)	(749.7%)
Depreciation and amortisation	194 581	45 127	23.2%	45 127	23.2%	43 624	22.3%	3.4%
Interest	15 815	3 954	25.0%	3 954	25.0%	4 882	25.0%	(19.0%)
Contracted services	237 615	18 646	7.8%	18 646	7.8%	19 493	7.9%	(4.3%)
Transfers and subsidies	1 568	342	21.8%	342	21.8%	232	15.5%	47.3%
Irrecoverable debts written off	31 147	3 948	12.7%	3 948	12.7%	3 706	11.0%	6.5%
Operational costs	117 150	26 579	22.7%	26 579	22.7%	29 795	26.8%	(10.8%)
Losses on disposal of Assets	-	22	-	22	-	-	-	(100.0%)
Other Losses	23 984	411	1.7%	411	1.7%	6 838	50.7%	(94.0%)
Surplus/(Deficit)	(53 516)	41 804	-	41 804	-	28 256	-	-
Transfers and subsidies - capital (monetary allocations)	76 888	4 713	6.1%	4 713	6.1%	4 104	4.7%	14.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 372	46 517	-	46 517	-	32 360	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 372	46 517	-	46 517	-	32 360	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 372	46 517	-	46 517	-	32 360	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 372	46 517	-	46 517	-	32 360	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	361 462	18 599	5.1%	18 599	5.1%	17 655	5.4%	5.3%
National Government	21 944	3 736	17.0%	3 736	17.0%	2 539	5.7%	47.1%
Provincial Government	54 943	478	.9%	478	.9%	1 370	3.2%	(65.1%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 888	4 213	5.5%	4 213	5.5%	3 909	4.5%	7.8%
Borrowing	1 021	-	-	-	-	-	-	-
Internally generated funds	283 553	14 386	5.1%	14 386	5.1%	13 746	5.7%	4.7%
Capital Expenditure Functional	361 462	18 599	5.1%	18 599	5.1%	17 655	5.4%	5.3%
Municipal governance and administration	87 322	1 435	1.6%	1 435	1.6%	929	2.7%	54.5%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	87 322	1 435	1.6%	1 435	1.6%	929	2.7%	54.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	15 216	923	6.1%	923	6.1%	933	5.9%	(1.1%)
Community and Social Services	2 490	401	16.1%	401	16.1%	-	-	(100.0%)
Sport And Recreation	7 597	449	5.9%	449	5.9%	920	13.9%	(51.2%)
Public Safety	4 572	73	1.6%	73	1.6%	14	.3%	439.3%
Housing	557	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	88 502	4 889	5.5%	4 889	5.5%	2 729	3.6%	79.1%
Planning and Development	15 169	4 513	29.8%	4 513	29.8%	1 359	14.9%	232.2%
Road Transport	72 834	375	.5%	375	.5%	1 370	2.0%	(72.6%)
Environmental Protection	500	-	-	-	-	-	-	-
Trading Services	170 022	11 352	6.7%	11 352	6.7%	13 064	6.5%	(13.1%)
Energy sources	21 912	5 381	24.6%	5 381	24.6%	3 495	5.7%	53.9%
Water Management	48 930	48	.1%	48	.1%	4 234	9.8%	(98.9%)
Waste Water Management	91 867	2 803	3.1%	2 803	3.1%	4 294	4.8%	(34.7%)
Waste Management	7 313	3 121	42.7%	3 121	42.7%	1 040	15.0%	200.0%
Other	400	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	2 243 407	541 560	24.1%	541 560	24.1%	499 964	28.6%	8.3%
Property rates	372 976	102 036	27.4%	102 036	27.4%	89 171	26.0%	14.4%
Service charges	1 252 706	301 994	24.1%	301 994	24.1%	264 847	27.6%	14.0%

Other revenue	239 855	35 675	14.9%	35 675	14.9%	48 093	60.7%	(25.8%)
Transfers and Subsidies - Operational	226 660	71 683	31.6%	71 683	31.6%	71 276	34.4%	.8%
Transfers and Subsidies - Capital	77 188	12 034	15.6%	12 034	15.6%	9 770	11.1%	23.2%
Interest	74 022	18 139	24.5%	18 139	24.5%	16 806	23.3%	7.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 968 870)	(491 972)	25.0%	(491 972)	25.0%	(565 725)	36.3%	(13.0%)
Suppliers and employees	(1 959 220)	(491 746)	25.1%	(491 746)	25.1%	(565 524)	36.5%	(13.0%)
Finance charges	(9 650)	-	-	-	-	-	-	-
Transfers and grants	-	(226)	-	(226)	-	(200)	-	12.9%
Net Cash from(used) Operating Activities	274 537	49 588	18.1%	49 588	18.1%	(65 760)	(34.7%)	(175.4%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(405 823)	(34 439)	8.5%	(34 439)	8.5%	(22 434)	6.9%	53.5%
Capital assets	(405 823)	(34 439)	8.5%	(34 439)	8.5%	(22 434)	6.9%	53.5%
Net Cash from(used) Investing Activities	(405 823)	(34 439)	8.5%	(34 439)	8.5%	(22 434)	6.9%	53.5%
Cash Flow from Financing Activities								
Receipts	3 000	997	33.2%	997	33.2%	1 141	32.2%	(12.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	997	33.2%	997	33.2%	1 141	32.2%	(12.6%)
Payments	(13 871)	-	-	-	-	-	-	-
Repayment of borrowing	(13 871)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(10 871)	997	(9.2%)	997	(9.2%)	1 141	(12.8%)	(12.6%)
Net Increase/(Decrease) in cash held	(142 158)	16 146	(11.4%)	16 146	(11.4%)	(87 053)	59.6%	(118.5%)
Cash/cash equivalents at the year begin:	815 424	946 922	116.1%	946 922	116.1%	848 065	125.1%	11.7%
Cash/cash equivalents at the year end:	673 266	963 068	143.0%	963 068	143.0%	761 011	143.1%	26.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 957	20.2%	3 472	4.1%	1 813	2.2%	61 795	73.5%	84 037	21.6%	(62)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 585	79.4%	3 073	6.2%	583	1.2%	6 610	13.3%	49 852	12.8%	(16)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 388	30.6%	2 980	3.9%	3 807	5.0%	46 197	60.5%	76 372	19.6%	(358)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	9 399	21.4%	1 618	3.7%	1 155	2.6%	31 806	72.3%	43 977	11.3%	(65)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	8 567	15.9%	1 861	3.5%	1 263	2.3%	42 063	78.3%	53 753	13.8%	(52)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.1%	0	.1%	0	-	545	99.8%	546	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 073	2.7%	1 759	2.3%	1 747	2.2%	72 233	92.8%	77 811	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	216	7.7%	55	2.0%	157	5.6%	2 386	84.8%	2 815	.7%	(193)	(6.9%)	-	-
Total By Income Source	100 185	25.7%	14 820	3.8%	10 524	2.7%	263 636	67.7%	389 165	100.0%	(746)	(.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 333	27.9%	4 624	17.6%	2 461	9.4%	11 832	45.1%	26 250	6.7%	-	-	-	-
Commercial	42 962	53.3%	1 847	2.3%	1 333	1.7%	34 498	42.8%	80 640	20.7%	(509)	(.6%)	-	-
Households	49 890	17.7%	8 348	3.0%	6 730	2.4%	217 306	77.0%	282 274	72.5%	(237)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	100 185	25.7%	14 820	3.8%	10 524	2.7%	263 636	67.7%	389 165	100.0%	(746)	(.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 143	99.9%	5	.1%	-	-	-	-	5 148	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 143	99.9%	5	.1%	-	-	-	-	5 148	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 869 321	677 965	23.6%	677 965	23.6%	734 687	29.0%	(7.7%)
Exchange Revenue								
Service charges - Electricity	1 215 949	249 574	20.5%	249 574	20.5%	306 437	29.8%	(18.6%)
Service charges - Water	201 453	17 361	8.6%	17 361	8.6%	39 876	21.8%	(56.5%)
Service charges - Waste Water Management	132 113	38 731	29.3%	38 731	29.3%	35 783	29.1%	8.2%
Service charges - Waste Management	112 789	34 595	30.7%	34 595	30.7%	32 430	28.2%	6.7%
Sale of Goods and Rendering of Services	25 591	9 202	36.0%	9 202	36.0%	7 081	28.7%	29.9%
Agency services	3 961	840	21.2%	840	21.2%	818	21.6%	2.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 972	5 430	28.6%	5 430	28.6%	6 208	34.2%	(12.5%)
Interest earned from Current and Non Current Assets	63 980	14 022	21.9%	14 022	21.9%	15 292	34.6%	(8.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 249	2 878	20.2%	2 878	20.2%	2 550	18.7%	12.9%
Licence and permits	8 754	1 594	18.2%	1 594	18.2%	1 502	17.9%	6.1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	59 231	3 372	5.7%	3 372	5.7%	12 447	26.1%	(72.9%)
Non-Exchange Revenue								
Property rates	571 651	200 530	35.1%	200 530	35.1%	188 178	37.0%	6.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	173 403	47	-	47	-	82	.1%	(42.6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 585	97 170	37.3%	97 170	37.3%	84 945	34.6%	14.4%
Interest	3 426	1 008	29.4%	1 008	29.4%	1 057	31.5%	(4.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 214	1 611	50.1%	1 611	50.1%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 741 081	341 000	12.4%	341 000	12.4%	336 996	13.4%	1.2%
Employee related costs	729 635	0	-	0	-	-	-	(100.0%)
Remuneration of councillors	24 593	-	-	-	-	-	-	-
Bulk purchases - electricity	805 126	192 356	23.9%	192 356	23.9%	198 593	27.8%	(3.1%)
Inventory consumed	122 965	17 075	13.9%	17 075	13.9%	13 096	11.6%	30.4%
Debt impairment	77 289	-	-	-	-	-	-	-
Depreciation and amortisation	225 960	49 319	21.8%	49 319	21.8%	36 638	14.7%	34.6%
Interest	77 649	-	-	-	-	-	-	-
Contracted services	328 381	36 935	11.2%	36 935	11.2%	32 136	10.8%	14.9%
Transfers and subsidies	22 631	3 578	15.8%	3 578	15.8%	5 097	24.6%	(29.8%)
Irrecoverable debts written off	126 724	21	-	21	-	16 297	13.4%	(99.9%)
Operational costs	199 498	41 716	20.9%	41 716	20.9%	35 140	20.7%	18.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	630	-	-	-	-	-	-	-
Surplus/(Deficit)	128 240	336 965	-	336 965	-	397 692	-	-
Transfers and subsidies - capital (monetary allocations)	98 415	15 664	15.9%	15 664	15.9%	3 799	3.8%	312.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	226 656	352 629		352 629		401 491		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	226 656	352 629		352 629		401 491		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	226 656	352 629		352 629		401 491		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	226 656	352 629		352 629		401 491		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	642 490	51 099	8.0%	51 099	8.0%	27 343	4.6%	86.9%
National Government	63 693	14 612	22.9%	14 612	22.9%	567	.8%	2 476.6%
Provincial Government	21 885	1 053	4.8%	1 053	4.8%	3 273	12.1%	(67.8%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	33 057	6 113	18.5%	6 113	18.5%	5 088	13.2%	20.1%
Transfers recognised - capital	118 636	21 777	18.4%	21 777	18.4%	8 928	6.5%	143.9%
Borrowing	198 019	6 200	3.1%	6 200	3.1%	8 323	4.2%	(25.5%)
Internally generated funds	325 835	23 121	7.1%	23 121	7.1%	10 092	3.9%	129.1%
Capital Expenditure Functional	642 490	51 099	8.0%	51 099	8.0%	27 343	4.6%	86.9%
Municipal governance and administration	55 320	2 385	4.3%	2 385	4.3%	137	.2%	1 644.7%
Executive and Council	100	-	-	-	-	7	18.7%	(100.0%)
Finance and administration	55 220	2 385	4.3%	2 385	4.3%	129	.2%	1 745.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	106 629	18 691	17.5%	18 691	17.5%	1 852	2.2%	909.3%
Community and Social Services	56 631	11 352	20.0%	11 352	20.0%	505	1.3%	2 146.6%
Sport And Recreation	10 093	1 438	14.2%	1 438	14.2%	160	1.2%	798.4%
Public Safety	8 261	3 138	38.0%	3 138	38.0%	687	5.8%	356.6%
Housing	31 644	2 764	8.7%	2 764	8.7%	499	2.8%	453.5%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	99 849	8 347	8.4%	8 347	8.4%	12 142	11.4%	(31.3%)
Planning and Development	5 135	2 606	50.7%	2 606	50.7%	3 279	18.1%	(20.5%)
Road Transport	94 464	5 729	6.1%	5 729	6.1%	8 841	10.3%	(35.2%)
Environmental Protection	250	12	4.9%	12	4.9%	23	.9%	(45.9%)
Trading Services	380 693	21 675	5.7%	21 675	5.7%	13 212	3.8%	64.1%
Energy sources	126 332	3 242	2.6%	3 242	2.6%	4 010	4.6%	(19.1%)
Water Management	148 159	13 137	8.9%	13 137	8.9%	4 850	3.1%	170.8%
Waste Water Management	87 200	5 296	6.1%	5 296	6.1%	886	1.1%	497.7%
Waste Management	19 002	-	-	-	-	3 465	11.4%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	3 063 238	821 905	26.8%	821 905	26.8%	733 302	27.2%	12.1%
Property rates	548 788	347 110	63.3%	347 110	63.3%	348 354	71.3%	(.4%)
Service charges	1 858 920	385 430	20.7%	385 430	20.7%	350 777	21.8%	9.9%

Other revenue	230 996	40 384	17.5%	40 384	17.5%	30 571	14.6%	32.1%
Transfers and Subsidies - Operational	262 139	2 515	1.0%	2 515	1.0%	1 600	.7%	57.2%
Transfers and Subsidies - Capital	98 415	42 192	42.9%	42 192	42.9%	2 000	2.0%	2 009.6%
Interest	63 980	4 272	6.7%	4 272	6.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2 490 240)	(384 487)	15.4%	(384 487)	15.4%	(472 869)	21.2%	(18.7%)
Suppliers and employees	(2 405 393)	(384 487)	16.0%	(384 487)	16.0%	(472 869)	21.9%	(18.7%)
Finance charges	(62 215)	-	-	-	-	-	-	-
Transfers and grants	(22 631)	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	572 998	437 417	76.3%	437 417	76.3%	260 433	56.4%	68.0%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(738 582)	(130 026)	17.6%	(130 026)	17.6%	(94 795)	13.8%	37.2%
Capital assets	(738 582)	(130 026)	17.6%	(130 026)	17.6%	(94 795)	13.8%	37.2%
Net Cash from(used) Investing Activities	(738 582)	(130 026)	17.6%	(130 026)	17.6%	(94 795)	13.8%	37.2%
Cash Flow from Financing Activities								
Receipts	198 019	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	198 019	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(62 215)	-	-	-	-	-	-	-
Repayment of borrowing	(62 215)	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	135 804	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(29 780)	307 391	(1 032.2%)	307 391	(1 032.2%)	165 638	(181.0%)	85.6%
Cash/cash equivalents at the year begin:	678 807	-	-	-	-	615 785	99.1%	(100.0%)
Cash/cash equivalents at the year end:	649 027	853 871	131.6%	853 871	131.6%	775 056	146.3%	10.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 489	10.7%	3 014	2.1%	3 703	2.6%	122 270	84.6%	144 477	27.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95 171	85.8%	1 230	1.1%	884	.8%	13 585	12.3%	110 870	20.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 467	48.2%	1 662	3.0%	1 052	1.9%	25 709	46.8%	54 890	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 117	25.2%	902	2.0%	668	1.5%	31 422	71.2%	44 110	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 241	19.5%	1 108	1.9%	809	1.4%	44 376	77.1%	57 535	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 263	7.2%	391	2.2%	274	1.6%	15 602	89.0%	17 530	3.3%	-	-	-	-
Interest on Arrear Debtor Accounts	156	.2%	135	.2%	182	.2%	87 867	99.5%	88 340	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	229	1.5%	153	1.0%	89	.6%	14 439	96.8%	14 911	2.8%	-	-	-	-
Total By Income Source	161 135	30.3%	8 597	1.6%	7 661	1.4%	355 270	66.7%	532 663	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 490	43.5%	1 364	5.7%	659	2.7%	11 601	48.1%	24 114	4.5%	-	-	-	-
Commercial	67 307	60.3%	627	.8%	859	.8%	42 831	38.4%	111 623	21.0%	-	-	-	-
Households	68 577	18.6%	6 274	1.7%	5 971	1.6%	286 949	78.0%	367 772	69.0%	-	-	-	-
Other	14 761	50.6%	331	1.1%	172	.6%	13 889	47.6%	29 154	5.5%	-	-	-	-
Total By Customer Group	161 135	30.3%	8 597	1.6%	7 661	1.4%	355 270	66.7%	532 663	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 897	100.0%	-	-	-	-	-	-	9 897	47.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 167	100.0%	-	-	-	-	-	-	11 167	53.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 064	100.0%	-	-	-	-	-	-	21 064	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: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1 485 925	352 421	23.7%	352 421	23.7%	318 518	26.3%	10.6%
Exchange Revenue								
Service charges - Electricity	548 246	151 119	27.6%	151 119	27.6%	136 054	30.1%	11.1%
Service charges - Water	103 605	21 799	21.0%	21 799	21.0%	19 765	20.2%	10.3%
Service charges - Waste Water Management	61 128	16 591	27.1%	16 591	27.1%	14 971	26.3%	10.8%
Service charges - Waste Management	42 709	11 237	26.3%	11 237	26.3%	9 535	25.0%	17.9%
Sale of Goods and Rendering of Services	14 664	5 284	36.0%	5 284	36.0%	3 129	23.0%	68.9%
Agency services	7 194	1 828	25.4%	1 828	25.4%	1 667	24.6%	9.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 821	864	22.6%	864	22.6%	932	27.4%	(7.3%)
Interest earned from Current and Non Current Assets	81 529	2 772	3.4%	2 772	3.4%	3 601	4.0%	(23.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 759	689	39.2%	689	39.2%	593	30.8%	16.2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 885	1 305	26.7%	1 305	26.7%	2 084	51.7%	(37.4%)
Non-Exchange Revenue								
Property rates	212 727	54 810	25.8%	54 810	25.8%	50 128	25.1%	9.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 363	87	2%	87	2%	76	2%	15.0%
Licences or permits	5 669	1 255	22.1%	1 255	22.1%	1 158	21.2%	8.4%
Transfer and subsidies - Operational	342 208	78 907	23.1%	78 907	23.1%	71 468	37.6%	10.4%
Interest	2 253	537	23.8%	537	23.8%	406	30.7%	32.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	12 484	3 122	25.0%	3 122	25.0%	2 950	24.5%	5.8%
Gains on disposal of Assets	2 680	214	8.0%	214	8.0%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 458 809	256 944	17.6%	256 944	17.6%	238 085	20.0%	7.9%
Employee related costs	368 788	77 539	21.0%	77 539	21.0%	72 769	21.3%	6.6%
Remuneration of councillors	12 630	3 073	24.3%	3 073	24.3%	2 925	22.0%	5.1%
Bulk purchases - electricity	479 999	109 261	22.8%	109 261	22.8%	105 642	27.4%	3.4%
Inventory consumed	72 865	6 215	8.5%	6 215	8.5%	5 902	8.6%	5.3%
Debt impairment	5 959	-	-	-	-	-	-	-
Depreciation and amortisation	133 697	28 095	21.0%	28 095	21.0%	26 197	20.4%	7.2%
Interest	9 954	-	-	-	-	-	-	-
Contracted services	231 960	13 907	6.0%	13 907	6.0%	12 901	15.5%	7.8%
Transfers and subsidies	4 073	581	14.3%	581	14.3%	1 691	28.7%	(65.6%)
Irrecoverable debts written off	41 008	105	.3%	105	.3%	-	-	(100.0%)
Operational costs	67 124	18 167	27.1%	18 167	27.1%	10 057	15.3%	80.6%
Losses on disposal of Assets	17 260	-	-	-	-	-	-	-
Other Losses	13 490	-	-	-	-	-	-	-
Surplus/(Deficit)	27 116	95 477	-	95 477	-	80 432	-	-
Transfers and subsidies - capital (monetary allocations)	120 566	13 134	10.9%	13 134	10.9%	17 605	7.2%	(25.4%)
Transfers and subsidies - capital (in-kind)	-	41	-	41	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	147 681	108 652		108 652		98 037		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	147 681	108 652		108 652		98 037		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	147 681	108 652		108 652		98 037		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	147 681	108 652		108 652		98 037		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 to Q1 of 2025/26	
		First Quarter		Year to Date		First Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Capital Revenue and Expenditure									
Source of Finance		293 799	24 466	8.3%	24 466	8.3%	24 395	6.5%	.3%
National Government		60 270	3 805	6.3%	3 805	6.3%	2 627	5.0%	44.9%
Provincial Government		60 016	7 929	13.2%	7 929	13.2%	11 639	6.7%	(31.9%)
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	1 199	6.3%	(100.0%)
Transfers recognised - capital		120 287	11 734	9.8%	11 734	9.8%	15 464	6.3%	(24.1%)
Borrowing		30 000	-	-	-	-	-	-	-
Internally generated funds		143 512	12 732	8.9%	12 732	8.9%	8 931	9.5%	42.6%
Capital Expenditure Functional		293 799	24 466	8.3%	24 466	8.3%	24 395	6.5%	.3%
Municipal governance and administration		4 267	892	20.9%	892	20.9%	959	21.2%	(7.0%)
Executive and Council		24	-	-	-	-	4	.3%	(100.0%)
Finance and administration		4 243	892	21.0%	892	21.0%	955	29.5%	(6.6%)
Internal audit		-	-	-	-	-	-	-	-
Community and Public Safety		14 390	169	1.2%	169	1.2%	415	1.7%	(59.3%)
Community and Social Services		10 343	39	.4%	39	.4%	6	.5%	556.8%
Sport And Recreation		2 247	89	3.9%	89	3.9%	130	.6%	(32.1%)
Public Safety		1 800	41	2.3%	41	2.3%	278	9.7%	(85.2%)
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		97 186	13 310	13.7%	13 310	13.7%	6 398	4.1%	108.0%
Planning and Development		12 760	1 058	8.3%	1 058	8.3%	1 258	5.1%	(15.9%)
Road Transport		84 426	12 252	14.5%	12 252	14.5%	5 141	3.9%	138.3%
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		177 955	10 095	5.7%	10 095	5.7%	16 624	8.7%	(39.3%)
Energy sources		86 083	3 849	4.5%	3 849	4.5%	9 394	13.9%	(59.0%)
Water Management		31 588	936	3.0%	936	3.0%	2 995	6.0%	(68.8%)
Waste Water Management		21 338	1 028	4.8%	1 028	4.8%	4 219	10.7%	(75.6%)
Waste Management		38 946	4 283	11.0%	4 283	11.0%	16	-	27 513.1%
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments								
	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	1 809 184	502 688	27.8%	502 688	27.8%	934 102	56.7%	(46.2%)
Property rates	203 845	49 837	24.4%	49 837	24.4%	573 224	294.4%	(91.3%)
Service charges	741 336	178 494	24.1%	178 494	24.1%	177 076	27.5%	.8%

Other revenue	323 218	94 158	29.1%	94 158	29.1%	48 893	17.2%	92.6%
Transfers and Subsidies - Operational	343 708	121 121	35.2%	121 121	35.2%	80 151	42.2%	51.1%
Transfers and Subsidies - Capital	115 548	55 166	47.7%	55 166	47.7%	50 782	20.6%	8.6%
Interest	81 529	3 911	4.8%	3 911	4.8%	3 977	4.5%	(1.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 467 581)	(287 736)	19.6%	(287 736)	19.6%	(271 203)	23.0%	6.1%
Suppliers and employees	(1 460 203)	(287 736)	19.7%	(287 736)	19.7%	(271 203)	23.3%	6.1%
Finance charges	(3 305)	-	-	-	-	-	-	-
Transfers and grants	(4 073)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	341 602	214 952	62.9%	214 952	62.9%	662 899	140.8%	(67.6%)
Cash Flow from Investing Activities								
Receipts	335 799	214	.1%	214	.1%	-	-	(100.0%)
Proceeds on disposal of PPE	2 680	214	8.0%	214	8.0%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	333 119	-	-	-	-	-	-	-
Payments	(335 652)	(23 598)	7.0%	(23 598)	7.0%	(33 444)	7.7%	(29.4%)
Capital assets	(335 652)	(23 598)	7.0%	(23 598)	7.0%	(33 444)	7.7%	(29.4%)
Net Cash from/(used) Investing Activities	148	(23 384)	(15 852.9%)	(23 384)	(15 852.9%)	(33 444)	7.8%	(30.1%)
Cash Flow from Financing Activities								
Receipts	30 000	927	3.1%	927	3.1%	557	1.4%	66.3%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	927	-	927	-	557	111.5%	66.3%
Payments	(6 044)	-	-	-	-	-	-	-
Repayment of borrowing	(6 044)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	23 956	927	3.9%	927	3.9%	557	1.9%	66.3%
Net Increase/(Decrease) in cash held	365 706	192 495	52.6%	192 495	52.6%	630 013	904.7%	(69.4%)
Cash/cash equivalents at the year begin:	529 629	677 020	127.8%	677 020	127.8%	470 491	119.2%	43.9%
Cash/cash equivalents at the year end:	895 335	869 515	97.1%	869 515	97.1%	1 100 504	237.1%	(21.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 724	28.4%	3 386	12.4%	1 896	7.0%	14 212	52.2%	27 219	19.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 952	85.5%	4 752	9.7%	300	6%	2 061	4.2%	49 065	35.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 082	42.4%	4 179	11.8%	1 781	5.0%	14 519	40.8%	35 561	25.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 559	30.9%	1 861	12.6%	541	3.7%	7 792	52.8%	14 752	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 396	32.1%	1 572	11.5%	518	3.8%	7 197	52.6%	13 682	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	22.2%	32	22.4%	6	4.1%	73	51.3%	142	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 215)	240.2%	235	(10.8%)	398	(18.3%)	2 411	(111.1%)	(2 170)	(1.6%)	-	-	-	-
Total By Income Source	68 531	49.6%	16 016	11.6%	5 439	3.9%	48 264	34.9%	138 250	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 020)	(479.3%)	231	36.7%	658	104.4%	2 761	438.2%	630	5%	-	-	-	-
Commercial	36 707	89.5%	2 166	5.3%	280	.7%	1 864	4.5%	41 018	29.7%	-	-	-	-
Households	34 843	36.1%	13 618	14.1%	4 501	4.7%	43 640	45.2%	96 602	69.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	68 531	49.6%	16 016	11.6%	5 439	3.9%	48 264	34.9%	138 250	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 630	99.8%	14	.2%	-	-	-	-	8 644	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 630	99.8%	14	.2%	-	-	-	-	8 644	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	541 946	144 249	26.6%	144 249	26.6%	118 650	23.8%	21.6%
Exchange Revenue								
Service charges - Electricity	156 495	38 392	24.5%	38 392	24.5%	36 645	28.7%	4.8%
Service charges - Water	27 430	6 560	23.9%	6 560	23.9%	5 970	22.5%	9.9%
Service charges - Waste Water Management	24 734	5 941	24.0%	5 941	24.0%	7 093	32.3%	(16.2%)
Service charges - Waste Management	18 080	4 494	24.9%	4 494	24.9%	4 150	25.5%	8.3%
Sale of Goods and Rendering of Services	94 510	17 839	18.9%	17 839	18.9%	823	26.7%	2 067.0%
Agency services	2 859	769	26.9%	769	26.9%	763	25.8%	.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 029	418	20.6%	418	20.6%	479	26.6%	(12.6%)
Interest earned from Current and Non Current Assets	13 000	4 122	31.7%	4 122	31.7%	4 203	42.0%	(1.9%)
Dividends	2	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	824	351	42.6%	351	42.6%	284	46.1%	23.7%
Licence and permits	1 463	406	27.8%	406	27.8%	400	34.1%	1.6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 497	4 052	270.8%	4 052	270.8%	410	28.3%	889.3%
Non-Exchange Revenue								
Property rates	66 090	19 575	29.6%	19 575	29.6%	18 318	29.7%	6.9%
Surcharges and Taxes	1 443	381	26.4%	381	26.4%	354	24.5%	7.8%
Fines, penalties and forfeits	57 078	17 131	30.0%	17 131	30.0%	14 995	30.6%	14.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 709	22 670	32.5%	22 670	32.5%	22 113	13.7%	2.5%
Interest	395	112	28.4%	112	28.4%	129	31.4%	(12.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	4 108	915	22.3%	915	22.3%	934	24.9%	(2.1%)
Gains on disposal of Assets	200	121	60.4%	121	60.4%	588	-	(79.4%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	564 230	118 834	21.1%	118 834	21.1%	89 407	17.1%	32.9%
Employee related costs	159 871	32 875	20.6%	32 875	20.6%	29 871	20.0%	10.1%
Remuneration of councillors	6 405	1 427	22.3%	1 427	22.3%	1 417	22.4%	.7%
Bulk purchases - electricity	135 182	29 574	21.9%	29 574	21.9%	28 983	26.0%	2.0%
Inventory consumed	12 938	2 565	19.8%	2 565	19.8%	2 809	24.0%	(8.7%)
Debt impairment	24 226	10 750	44.4%	10 750	44.4%	3 413	21.3%	215.0%
Depreciation and amortisation	21 527	4 962	23.0%	4 962	23.0%	4 865	23.1%	2.0%
Interest	10 226	877	8.6%	877	8.6%	44	.5%	1 906.7%
Contracted services	137 259	22 802	16.6%	22 802	16.6%	5 654	4.0%	303.3%
Transfers and subsidies	1 420	127	9.0%	127	9.0%	263	20.2%	(51.5%)
Irrecoverable debts written off	24 374	5 750	23.6%	5 750	23.6%	6 338	23.2%	(9.3%)
Operational costs	30 800	7 124	23.1%	7 124	23.1%	5 752	19.3%	23.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 284)	25 415	-	25 415	-	29 243	-	-
Transfers and subsidies - capital (monetary allocations)	65 057	2 893	4.4%	2 893	4.4%	1 786	4.0%	62.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 773	28 308		28 308		31 029		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 773	28 308		28 308		31 029		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 773	28 308		28 308		31 029		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 773	28 308		28 308		31 029		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		102 616	3 309	3.2%	3 309	3.2%	5 760	9.4%	(42.5%)	
National Government		55 229	2 461	4.5%	2 461	4.5%	1 786	7.3%	37.8%	
Provincial Government		9 628	432	4.5%	432	4.5%	-	-	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		200	-	-	-	-	-	-	-	
Transfers recognised - capital		65 057	2 893	4.4%	2 893	4.4%	1 786	4.0%	62.0%	
Borrowing		6 050	-	-	-	-	1 344	17.2%	(100.0%)	
Internally generated funds		31 509	416	1.3%	416	1.3%	2 631	30.8%	(84.2%)	
Capital Expenditure Functional		102 616	3 309	3.2%	3 309	3.2%	5 760	9.4%	(42.5%)	
Municipal governance and administration		19 145	102	.5%	102	.5%	122	7.9%	(16.4%)	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		19 145	102	.5%	102	.5%	122	8.8%	(16.4%)	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		5 808	29	.5%	29	.5%	6	.1%	377.5%	
Community and Social Services		230	5	2.1%	5	2.1%	2	1.5%	200.1%	
Sport And Recreation		4 628	24	.5%	24	.5%	-	-	(100.0%)	
Public Safety		950	-	-	-	-	4	1.5%	(100.0%)	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		18 869	1 849	9.8%	1 849	9.8%	5 058	29.8%	(63.4%)	
Planning and Development		696	432	62.1%	432	62.1%	-	-	(100.0%)	
Road Transport		18 173	1 417	7.8%	1 417	7.8%	5 058	30.9%	(72.0%)	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		58 794	1 330	2.3%	1 330	2.3%	574	1.5%	131.6%	
Energy sources		14 995	1	-	1	-	-	-	(100.0%)	
Water Management		34 650	1 321	3.8%	1 321	3.8%	501	2.9%	163.8%	
Waste Water Management		8 789	2	-	2	-	2	-	3.3%	
Waste Management		360	5	1.3%	5	1.3%	71	2.1%	(93.6%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		594 781	172 117	28.9%	172 117	28.9%	208 266	38.6%	
Property rates		62 786	56 934	90.7%	56 934	90.7%	135 036	220.2%	
Service charges		251 643	39 288	15.6%	39 288	15.6%	39 785	18.1%	

Other revenue	39 004	8 197	21.0%	8 197	21.0%	10 393	24.9%	(21.1%)
Transfers and Subsidies - Operational	160 987	50 787	31.5%	50 787	31.5%	23 051	14.2%	120.3%
Transfers and Subsidies - Capital	65 057	16 813	25.8%	16 813	25.8%	-	-	(100.0%)
Interest	15 303	98	.6%	98	.6%	-	-	(100.0%)
Dividends	2	-	-	-	-	-	-	-
Payments	(516 442)	(86 483)	16.7%	(86 483)	16.7%	(71 717)	14.2%	20.6%
Suppliers and employees	(511 585)	(86 484)	16.9%	(86 484)	16.9%	(71 717)	14.3%	20.6%
Finance charges	(3 437)	0	-	0	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	3 682	-	3 682	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 339	85 634	109.3%	85 634	109.3%	136 548	394.3%	(37.3%)
Cash Flow from Investing Activities								
Receipts	200	3 802	1 901.2%	3 802	1 901.2%	86	-	4 308.7%
Proceeds on disposal of PPE	200	121	60.4%	121	60.4%	86	-	40.1%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	3 682	-	3 682	-	-	-	(100.0%)
Payments	(116 669)	(34 759)	29.8%	(34 759)	29.8%	(38 514)	63.1%	(9.7%)
Capital assets	(116 669)	(34 759)	29.8%	(34 759)	29.8%	(38 514)	63.1%	(9.7%)
Net Cash from/(used) Investing Activities	(116 469)	(30 957)	26.6%	(30 957)	26.6%	(38 427)	63.0%	(19.4%)
Cash Flow from Financing Activities								
Receipts	6 050	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 050	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(5 366)	-	-	-	-	-	-	-
Repayment of borrowing	(5 366)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	684	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(37 446)	54 677	(146.0%)	54 677	(146.0%)	98 121	(438.7%)	(44.3%)
Cash/cash equivalents at the year begin:	141 103	198 196	140.5%	198 196	140.5%	107 614	121.4%	84.2%
Cash/cash equivalents at the year end:	103 657	263 478	254.2%	263 478	254.2%	276 637	417.6%	(4.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	2%	0	-	-	-	181	99.8%	182	4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 999	87.7%	127	1.1%	54	5%	1 224	10.7%	11 405	22.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 854	51.5%	642	3.7%	487	2.8%	7 218	42.0%	17 201	34.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 904	34.3%	332	3.9%	352	4.2%	4 868	57.6%	8 455	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 392	34.9%	264	3.8%	308	4.5%	3 893	56.8%	6 857	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(35)	(39.9%)	54	62.0%	-	-	68	77.9%	87	2%	-	-	-	-
Interest on Arrear Debtor Accounts	182	4.0%	81	1.8%	147	3.3%	4 113	90.9%	4 523	9.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 139)	(79.5%)	252	17.6%	178	12.4%	2 143	149.5%	1 434	2.9%	-	-	-	-
Total By Income Source	23 157	46.2%	1 752	3.5%	1 526	3.0%	23 709	47.3%	50 143	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	937	67.8%	176	12.7%	1	.1%	268	19.4%	1 383	2.8%	-	-	-	-
Commercial	7 713	91.9%	56	.7%	26	3%	597	7.1%	8 391	16.7%	-	-	-	-
Households	13 618	35.5%	1 330	3.5%	1 449	3.8%	22 016	57.3%	38 414	76.6%	-	-	-	-
Other	888	45.4%	190	9.7%	50	2.6%	828	42.3%	1 956	3.9%	-	-	-	-
Total By Customer Group	23 157	46.2%	1 752	3.5%	1 526	3.0%	23 709	47.3%	50 143	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	221	100.0%	221	(5.5%)
VAT (output less input)	(1 332)	100.0%	-	-	-	-	-	-	(1 332)	33.3%
Pensions / Retirement deductions	-	-	-	-	-	-	311	100.0%	311	(7.8%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	990	86.7%	147	12.9%	0	-	4	.4%	1 141	(28.5%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(44)	1.0%	(42)	1.0%	(44)	1.0%	(4 215)	97.0%	(4 344)	108.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(386)	9.6%	105	(2.6%)	(44)	1.1%	(3 678)	91.9%	(4 002)	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	850 549	241 593	28.4%	241 593	28.4%	234 432	29.8%	3.1%
Exchange Revenue								
Service charges - Electricity	170 078	46 866	27.6%	46 866	27.6%	42 133	28.6%	11.2%
Service charges - Water	103 720	30 497	29.4%	30 497	29.4%	25 086	26.8%	21.6%
Service charges - Waste Water Management	49 742	13 726	27.6%	13 726	27.6%	11 648	25.9%	17.8%
Service charges - Waste Management	46 549	12 370	26.6%	12 370	26.6%	11 699	26.1%	5.7%
Sale of Goods and Rendering of Services	26 616	944	3.5%	944	3.5%	1 039	3.9%	(9.2%)
Agency services	8 417	1 548	18.4%	1 548	18.4%	1 625	16.4%	(4.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 661	6 084	22.0%	6 084	22.0%	6 460	23.6%	(5.8%)
Interest earned from Current and Non Current Assets	6 169	491	8.0%	491	8.0%	880	11.3%	(44.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 076	494	23.8%	494	23.8%	149	8.7%	230.9%
Licence and permits	76	10	12.9%	10	12.9%	25	102.1%	(60.9%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 055	720	17.8%	720	17.8%	573	16.8%	25.7%
Non-Exchange Revenue								
Property rates	173 070	71 948	41.6%	71 948	41.6%	68 032	42.2%	5.8%
Surcharges and Taxes	-	-	-	-	-	507	26.4%	(100.0%)
Fines, penalties and forfeits	27 812	1 955	7.0%	1 955	7.0%	875	2.5%	123.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	182 290	51 313	28.1%	51 313	28.1%	61 078	36.8%	(16.0%)
Interest	4 554	857	18.8%	857	18.8%	992	16.2%	(13.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	6 003	1 770	29.5%	1 770	29.5%	1 630	31.8%	8.6%
Gains on disposal of Assets	114	-	-	-	-	2	3.8%	(100.0%)
Other Gains	11 546	2	-	2	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	884 103	179 028	20.2%	179 028	20.2%	180 966	23.0%	(1.1%)
Employee related costs	315 821	71 718	22.7%	71 718	22.7%	70 514	25.8%	1.7%
Remuneration of councillors	15 017	3 332	22.2%	3 332	22.2%	3 080	21.5%	8.2%
Bulk purchases - electricity	139 207	25 431	18.3%	25 431	18.3%	30 783	30.6%	(17.4%)
Inventory consumed	41 790	6 838	16.4%	6 838	16.4%	6 181	15.5%	10.6%
Debt impairment	116 591	29 148	25.0%	29 148	25.0%	31 750	25.0%	(8.2%)
Depreciation and amortisation	35 541	8 905	25.1%	8 905	25.1%	8 735	24.4%	1.9%
Interest	47 551	2 347	4.9%	2 347	4.9%	1 699	3.6%	38.1%
Contracted services	60 429	5 883	9.7%	5 883	9.7%	11 216	19.7%	(47.6%)
Transfers and subsidies	12 080	-	-	-	-	1 291	22.3%	(100.0%)
Irrecoverable debts written off	0	-	-	-	-	-	-	-
Operational costs	94 466	25 426	26.9%	25 426	26.9%	15 717	20.2%	61.8%
Losses on disposal of Assets	64	-	-	-	-	-	-	-
Other Losses	5 546	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 554)	62 566	-	62 566	-	53 466	-	-
Transfers and subsidies - capital (monetary allocations)	72 237	5 339	7.4%	5 339	7.4%	5 069	4.5%	5.3%
Transfers and subsidies - capital (in-kind)	50	21	42.9%	21	42.9%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	38 733	67 926		67 926		58 535		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 733	67 926		67 926		58 535		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 733	67 926		67 926		58 535		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 733	67 926		67 926		58 535		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		88 780	6 443	7.3%	6 443	7.3%	9 861	4.5%	(34.7%)	
National Government		27 537	5 339	19.4%	5 339	19.4%	3 109	8.7%	71.7%	
Provincial Government		44 700	-	-	-	-	5 275	6.9%	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		72 237	5 339	7.4%	5 339	7.4%	8 383	7.4%	(36.3%)	
Borrowing		10 000	13	.1%	13	.1%	270	.3%	(95.2%)	
Internally generated funds		6 543	1 091	16.7%	1 091	16.7%	1 207	13.7%	(9.6%)	
Capital Expenditure Functional		88 830	6 474	7.3%	6 474	7.3%	9 861	4.5%	(34.3%)	
Municipal governance and administration		6 874	33	.5%	33	.5%	695	5.3%	(95.2%)	
Executive and Council		-	-	-	-	-	-	-	-	
Finance and administration		6 874	33	.5%	33	.5%	695	5.3%	(95.2%)	
Internal audit		-	-	-	-	-	695	-	-	
Community and Public Safety		45 288	-	-	-	-	5 416	6.6%	(100.0%)	
Community and Social Services		-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	
Housing		45 288	-	-	-	-	5 416	7.1%	(100.0%)	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		36 668	6 440	17.6%	6 440	17.6%	3 749	3.8%	71.8%	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		12 281	1 102	9.0%	1 102	9.0%	2 283	7.4%	(51.7%)	
Waste Water Management		24 387	5 339	21.9%	5 339	21.9%	1 466	3.3%	264.3%	
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		726 504	199 773	27.5%	199 773	27.5%	200 854	27.9%	
Property rates		148 785	29 899	20.1%	29 899	20.1%	27 233	19.5%	
Service charges		284 450	97 471	34.3%	97 471	34.3%	85 766	34.0%	

Other revenue	43 994	11 120	25.3%	11 120	25.3%	11 981	25.3%	(7.2%)
Transfers and Subsidies - Operational	168 960	52 917	31.4%	52 917	31.4%	64 761	39.3%	(18.3%)
Transfers and Subsidies - Capital	72 237	6 504	9.0%	6 504	9.0%	9 706	9.0%	(33.0%)
Interest	8 477	1 862	22.0%	1 862	22.0%	1 407	18.1%	32.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(718 528)	(283 216)	39.4%	(283 216)	39.4%	(142 608)	23.3%	98.6%
Suppliers and employees	(669 212)	(278 993)	41.7%	(278 993)	41.7%	(140 910)	25.1%	98.0%
Finance charges	(39 317)	(4 223)	10.7%	(4 223)	10.7%	(1 699)	3.7%	148.6%
Transfers and grants	(10 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 975	(83 443)	(1 046.3%)	(83 443)	(1 046.3%)	58 245	54.1%	(243.3%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(88 830)	(14 103)	15.9%	(14 103)	15.9%	(29 628)	13.5%	(52.4%)
Capital assets	(88 830)	(14 103)	15.9%	(14 103)	15.9%	(29 628)	13.5%	(52.4%)
Net Cash from/(used) Investing Activities	(88 830)	(14 103)	15.9%	(14 103)	15.9%	(29 628)	13.5%	(52.4%)
Cash Flow from Financing Activities								
Receipts	10 000	171	1.7%	171	1.7%	118	.2%	45.1%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	171	-	171	-	118	-	45.1%
Payments	(21 257)	(15 511)	73.0%	(15 511)	73.0%	(2 860)	13.4%	442.3%
Repayment of borrowing	(21 257)	(15 511)	73.0%	(15 511)	73.0%	(2 860)	13.4%	442.3%
Net Cash from/(used) Financing Activities	(11 257)	(15 340)	136.3%	(15 340)	136.3%	(2 742)	(8.5%)	459.4%
Net Increase/(Decrease) in cash held	(92 112)	(112 886)	122.6%	(112 886)	122.6%	25 875	(32.5%)	(536.3%)
Cash/cash equivalents at the year begin:	(58 160)	17 627	(30.3%)	17 627	(30.3%)	16 383	(12.8%)	7.6%
Cash/cash equivalents at the year end:	(150 273)	(95 262)	63.4%	(95 262)	63.4%	56 885	(27.4%)	(267.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 236	13.6%	4 206	4.7%	2 958	3.3%	70 430	78.4%	89 830	21.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 557	59.2%	2 506	17.3%	410	2.8%	2 992	20.7%	14 464	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 088	12.9%	3 010	3.5%	39 511	46.0%	32 309	37.6%	85 917	20.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 230	5.7%	2 324	3.1%	1 907	2.6%	65 989	88.6%	74 450	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 376	5.2%	2 694	3.2%	2 298	2.7%	74 386	88.8%	83 754	19.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	87	9.7%	34	3.8%	63	7.0%	716	79.5%	901	2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 430	2.3%	2 510	2.4%	2 492	2.4%	98 578	93.0%	106 009	24.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(34 961)	119.3%	383	(1.3%)	42	(.1%)	5 233	(17.9%)	(29 303)	(6.9%)	-	-	-	-
Total By Income Source	8 043	1.9%	17 666	4.1%	49 680	11.7%	350 632	82.3%	426 021	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(5 790)	(66.5%)	981	11.3%	8 001	91.9%	5 519	63.4%	8 711	2.0%	-	-	-	-
Commercial	467	9%	3 380	6.7%	25 162	50.0%	21 349	42.4%	50 358	11.8%	-	-	-	-
Households	11 287	3.4%	12 065	3.7%	15 664	4.8%	290 577	88.2%	329 592	77.4%	-	-	-	-
Other	2 078	5.6%	1 241	3.3%	854	2.3%	33 187	88.8%	37 361	8.8%	-	-	-	-
Total By Customer Group	8 043	1.9%	17 666	4.1%	49 680	11.7%	350 632	82.3%	426 021	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	39	100.0%	-	-	-	-	39	3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 756	72.7%	300	5.8%	-	-	1 110	21.5%	5 166	41.7%
Auditor-General	-	-	810	11.6%	258	3.7%	5 917	84.7%	6 986	56.3%
Other	97	46.3%	25	11.9%	-	-	87	41.8%	209	1.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 853	31.1%	1 174	9.5%	258	2.1%	7 115	57.4%	12 401	100.0%

Contact Details

Municipal Manager	Mr Walter Hendricks	028 214 3363
Chief Financial Officer	Mr Paul Mabheba	028 214 3453

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter	1st Q as % of Main appropriation	Year to Date		First Quarter		
	Main appropriation	Actual Expenditure		Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	606 729	124 017	20.4%	124 017	20.4%	132 879	24.5%	(6.7%)
Exchange Revenue								
Service charges - Electricity	1 756	584	33.3%	584	33.3%	508	39.3%	14.9%
Service charges - Water	184 852	36 636	19.8%	36 636	19.8%	37 460	24.8%	(2.2%)
Service charges - Waste Water Management	133	33	24.6%	33	24.6%	32	25.4%	3.5%
Service charges - Waste Management	8 444	197	2.3%	197	2.3%	23	1.0%	765.8%
Sale of Goods and Rendering of Services	41 564	7 693	18.5%	7 693	18.5%	4 975	16.2%	54.6%
Agency services	202 295	24 390	12.1%	24 390	12.1%	35 024	18.2%	(30.4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	255	192	75.2%	192	75.2%	52	29.0%	271.0%
Interest earned from Current and Non Current Assets	18 442	4 754	25.8%	4 754	25.8%	5 650	36.6%	(15.9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 770	1 519	31.8%	1 519	31.8%	1 141	29.1%	33.1%
Licence and permits	558	109	19.5%	109	19.5%	109	40.5%	(.3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	13 454	127	.9%	127	.9%	373	2.4%	(65.8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 609	9 560	29.3%	9 560	29.3%	11 816	33.8%	(19.1%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	87 598	38 214	43.6%	38 214	43.6%	35 701	42.4%	7.0%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	10	-	10	-	16	-	(40.6%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	609 032	109 276	17.9%	109 276	17.9%	94 913	17.5%	15.1%
Employee related costs	287 595	60 896	21.2%	60 896	21.2%	54 146	20.1%	12.5%
Remuneration of councillors	8 027	1 767	22.0%	1 767	22.0%	1 711	21.4%	3.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	88 327	11 128	12.6%	11 128	12.6%	10 425	10.7%	6.7%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 468	-	-	-	-	-	-	-
Interest	11 855	-	-	-	-	-	-	-
Contracted services	50 726	6 321	12.5%	6 321	12.5%	5 708	21.5%	10.7%
Transfers and subsidies	839	-	-	-	-	109	14.1%	(100.0%)
Irrecoverable debts written off	6 170	-	-	-	-	-	-	-
Operational costs	141 308	29 160	20.6%	29 160	20.6%	22 798	20.1%	27.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 717	3	.2%	3	.2%	16	.9%	(78.6%)
Surplus/(Deficit)	(2 303)	14 741	-	14 741	-	37 966	-	-
Transfers and subsidies - capital (monetary allocations)	2 840	722	25.4%	722	25.4%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	537	15 463	-	15 463	-	37 966	-	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	537	15 463	-	15 463	-	37 966	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	537	15 463	-	15 463	-	37 966	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	537	15 463	-	15 463	-	37 966	-	-

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		15 340	1 451	9.5%	1 451	9.5%	10 567	100.6%	(86.3%)	
National Government		-	-	-	-	-	-	-	-	
Provincial Government		2 840	722	25.4%	722	25.4%	-	-	(100.0%)	
District Municipality		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	
Transfers recognised - capital		2 840	722	25.4%	722	25.4%	-	-	(100.0%)	
Borrowing		-	-	-	-	-	10 502	-	(100.0%)	
Internally generated funds		12 500	729	5.8%	729	5.8%	65	.6%	1 029.5%	
Capital Expenditure Functional		15 340	1 451	9.5%	1 451	9.5%	10 567	100.6%	(86.3%)	
Municipal governance and administration		4 415	607	13.7%	607	13.7%	6	.2%	10 523.4%	
Executive and Council		1 600	-	-	-	-	5	.4%	(100.0%)	
Finance and administration		2 815	607	21.6%	607	21.6%	1	-	62 781.8%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		7 790	821	10.5%	821	10.5%	4	.1%	18 727.4%	
Community and Social Services		3 350	-	-	-	-	-	-	-	
Sport And Recreation		500	10	2.1%	10	2.1%	-	-	(100.0%)	
Public Safety		3 740	778	20.8%	778	20.8%	1	.1%	59 614.6%	
Housing		-	-	-	-	-	-	-	-	
Health		200	32	16.1%	32	16.1%	3	1.5%	952.3%	
Economic and Environmental Services		135	-	-	-	-	-	-	-	
Planning and Development		135	-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	
Trading Services		3 000	23	.8%	23	.8%	10 557	301.6%	(99.8%)	
Energy sources		-	-	-	-	-	-	-	-	
Water Management		3 000	23	.8%	23	.8%	54	1.6%	(57.2%)	
Waste Water Management		-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	10 502	-	(100.0%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		619 113	64 308	10.4%	64 308	10.4%	69 700	12.3%	(7.7%)
Property rates		-	-	-	-	-	-	-	-
Service charges		222 959	8 639	3.9%	8 639	3.9%	8 042	5.2%	7.4%

Other revenue	352 753	52 154	14.8%	52 154	14.8%	55 427	15.4%	(5.9%)
Transfers and Subsidies - Operational	24 959	3 494	14.0%	3 494	14.0%	3 373	9.6%	3.6%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	18 442	21	.1%	21	.1%	2 858	18.3%	(99.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(581 644)	(96 702)	16.6%	(96 702)	16.6%	(60 725)	11.2%	59.2%
Suppliers and employees	(566 492)	(96 702)	17.1%	(96 702)	17.1%	(60 725)	11.5%	59.2%
Finance charges	(13 633)	-	-	-	-	-	-	-
Transfers and grants	(1 520)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 469	(32 394)	(86.5%)	(32 394)	(86.5%)	8 975	38.3%	(460.9%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(17 641)	(3 248)	18.4%	(3 248)	18.4%	(27 214)	259.2%	(88.1%)
Capital assets	(17 641)	(3 248)	18.4%	(3 248)	18.4%	(27 214)	259.2%	(88.1%)
Net Cash from/(used) Investing Activities	(17 641)	(3 248)	18.4%	(3 248)	18.4%	(27 214)	259.2%	(88.1%)
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	19 828	(35 642)	(179.8%)	(35 642)	(179.8%)	(18 239)	(141.3%)	95.4%
Cash/cash equivalents at the year begin:	397 905	364 377	91.6%	364 377	91.6%	-	-	(100.0%)
Cash/cash equivalents at the year end:	417 733	328 735	78.7%	328 735	78.7%	344 608	110.9%	(4.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 825	98.1%	191	1.3%	62	4%	27	.2%	15 105	34.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	274	72.7%	49	12.9%	32	8.6%	22	5.7%	377	9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16	72.9%	3	12.2%	2	10.8%	1	4.1%	22	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	83.7%	1	5.9%	0	3.8%	1	6.6%	13	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	524	30.5%	662	38.5%	172	10.0%	360	21.0%	1 718	3.9%	-	-	-	-
Interest on Arrear Debtor Accounts	7	1.6%	57	12.9%	10	2.3%	367	83.3%	441	1.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	702	2.7%	18 347	70.3%	452	1.7%	6 598	25.3%	26 098	59.6%	-	-	-	-
Total By Income Source	16 359	37.4%	19 309	44.1%	731	1.7%	7 376	16.8%	43 775	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 862	74.2%	931	5.4%	203	1.2%	3 336	19.2%	17 331	39.6%	-	-	-	-
Commercial	638	4.5%	13 102	93.4%	166	1.2%	127	.9%	14 034	32.1%	-	-	-	-
Households	2 366	35.6%	499	7.5%	286	4.3%	3 500	52.6%	6 650	15.2%	-	-	-	-
Other	492	8.5%	4 777	82.9%	77	1.3%	413	7.2%	5 760	13.2%	-	-	-	-
Total By Customer Group	16 359	37.4%	19 309	44.1%	731	1.7%	7 376	16.8%	43 775	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(5 790)	100.0%	-	-	-	-	-	-	(5 790)	100.2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	13	100.0%	-	-	-	-	13	(.2%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(5 790)	100.2%	13	(.2%)	-	-	-	-	(5 776)	100.0%

Contact Details

Municipal Manager	Mr David Joubert	022 433 8410
Chief Financial Officer	Dr Johan Tesselaar	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	982 936	293 161	29.8%	293 161	29.8%	319 107	33.1%	(8.1%)
Exchange Revenue								
Service charges - Electricity	442 689	121 264	27.4%	121 264	27.4%	109 487	25.3%	10.8%
Service charges - Water	53 401	12 530	23.5%	12 530	23.5%	13 529	26.9%	(7.4%)
Service charges - Waste Water Management	54 590	9 602	17.6%	9 602	17.6%	42 261	82.4%	(77.3%)
Service charges - Waste Management	36 276	10 156	28.0%	10 156	28.0%	8 868	26.3%	14.5%
Sale of Goods and Rendering of Services	5 813	1 742	30.0%	1 742	30.0%	1 630	29.4%	6.9%
Agency services	4 918	1 131	23.0%	1 131	23.0%	1 058	22.6%	6.9%
Interest	11	-	-	-	-	-	-	-
Interest earned from Receivables	24 727	6 054	24.5%	6 054	24.5%	8 592	36.5%	(29.5%)
Interest earned from Current and Non Current Assets	23 567	4 937	20.9%	4 937	20.9%	5 694	25.4%	(13.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	29	-	-	-	-	-	-	-
Rental from Fixed Assets	6 316	1 225	19.4%	1 225	19.4%	1 031	17.1%	18.8%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 852	(8 428)	(455.1%)	(8 428)	(455.1%)	220	12.5%	(3 930.0%)
Non-Exchange Revenue								
Property rates	120 291	61 136	50.8%	61 136	50.8%	56 216	49.5%	8.8%
Surcharges and Taxes	4 849	253	5.2%	253	5.2%	521	9.5%	(51.3%)
Fines, penalties and forfeits	11 816	2 508	21.2%	2 508	21.2%	3 801	33.8%	(34.0%)
Licences or permits	2 566	310	12.1%	310	12.1%	268	11.0%	15.8%
Transfer and subsidies - Operational	182 230	66 747	36.6%	66 747	36.6%	63 975	32.6%	4.3%
Interest	3 744	1 042	27.8%	1 042	27.8%	1 130	31.7%	(7.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 250	951	29.3%	951	29.3%	826	104.0%	15.2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 019 335	193 400	19.0%	193 400	19.0%	205 156	20.6%	(5.7%)
Employee related costs	309 360	69 420	22.4%	69 420	22.4%	68 157	24.6%	1.9%
Remuneration of councillors	13 228	3 001	22.7%	3 001	22.7%	2 853	23.2%	5.2%
Bulk purchases - electricity	396 245	90 288	22.8%	90 288	22.8%	89 898	24.0%	.4%
Inventory consumed	28 145	4 213	15.0%	4 213	15.0%	4 409	17.0%	(4.5%)
Debt impairment	76 891	-	-	-	-	14 553	23.2%	(100.0%)
Depreciation and amortisation	34 090	0	-	0	-	-	-	(100.0%)
Interest	10 742	-	-	-	-	-	-	-
Contracted services	76 979	8 646	11.2%	8 646	11.2%	7 779	10.3%	11.1%
Transfers and subsidies	4 931	205	4.2%	205	4.2%	5 533	14.9%	(96.3%)
Irrecoverable debts written off	0	327	10 898 466.7%	327	10 898 466.7%	16	.7%	2 000.7%
Operational costs	68 723	17 299	25.2%	17 299	25.2%	11 958	19.8%	44.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 399)	99 761	-	99 761	-	113 951	-	-
Transfers and subsidies - capital (monetary allocations)	27 535	(8)	-	(8)	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 865)	99 752		99 752		113 951		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 865)	99 752		99 752		113 951		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 865)	99 752		99 752		113 951		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 865)	99 752		99 752		113 951		

Part 2: Capital Revenue and Expenditure

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26		
		Budget		First Quarter		Year to Date			First Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance		80 047	3 741	4.7%	3 741	4.7%	6 092	7.1%	(38.6%)	
National Government		25 887	911	3.5%	911	3.5%	4 412	11.8%	(79.4%)	
Provincial Government		1 702	-	-	-	-	-	-	-	
District Municipality		185	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		2 239	-	-	-	-	-	-	-	
Transfers recognised - capital		30 013	911	3.0%	911	3.0%	4 412	11.1%	(79.4%)	
Borrowing		15 000	1 398	9.3%	1 398	9.3%	445	1.8%	214.0%	
Internally generated funds		35 034	1 432	4.1%	1 432	4.1%	1 235	6.0%	15.9%	
Capital Expenditure Functional		80 047	3 741	4.7%	3 741	4.7%	6 092	7.1%	(38.6%)	
Municipal governance and administration		3 094	588	19.0%	588	19.0%	142	6.5%	315.1%	
Executive and Council		764	21	2.7%	21	2.7%	60	27.9%	(65.7%)	
Finance and administration		2 330	568	24.4%	568	24.4%	81	4.1%	598.3%	
Internal audit		-	-	-	-	-	-	-	-	
Community and Public Safety		20 258	64	.3%	64	.3%	40	1.7%	58.8%	
Community and Social Services		11 965	-	-	-	-	-	-	-	
Sport And Recreation		6 974	64	.9%	64	.9%	23	3.6%	172.6%	
Public Safety		1 320	-	-	-	-	17	3.0%	(100.0%)	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and Environmental Services		16 245	45	.3%	45	.3%	26	.3%	73.8%	
Planning and Development		275	-	-	-	-	-	-	-	
Road Transport		15 750	45	.3%	45	.3%	26	.4%	73.8%	
Environmental Protection		220	-	-	-	-	-	-	-	
Trading Services		40 449	3 044	7.5%	3 044	7.5%	5 884	8.0%	(48.3%)	
Energy sources		24 568	1 442	5.9%	1 442	5.9%	445	1.4%	223.9%	
Water Management		12 881	1 434	11.1%	1 434	11.1%	2 955	11.5%	(51.5%)	
Waste Water Management		2 000	-	-	-	-	2 207	13.5%	(100.0%)	
Waste Management		1 000	168	16.8%	168	16.8%	277	138.6%	(39.4%)	
Other		-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26				2024/25		Q1 of 2024/25 Q1 of 2025/26	
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		1 053 863	308 669	29.3%	308 669	29.3%	264 520	27.0%	
Property rates		114 277	512	.4%	512	.4%	735	.7%	
Service charges		650 336	225 396	34.7%	225 396	34.7%	176 746	29.3%	

Other revenue	38 334	4 455	11.6%	4 455	11.6%	2 852	16.7%	56.2%
Transfers and Subsidies - Operational	175 756	71 904	40.9%	71 904	40.9%	71 360	36.7%	8%
Transfers and Subsidies - Capital	35 189	6 402	18.2%	6 402	18.2%	12 826	27.7%	(50.1%)
Interest	39 970	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(941 929)	(199 671)	21.2%	(199 671)	21.2%	(223 191)	23.8%	(10.5%)
Suppliers and employees	(941 929)	(199 671)	21.2%	(199 671)	21.2%	(223 191)	23.8%	(10.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	111 934	108 998	97.4%	108 998	97.4%	41 329	105.8%	163.7%
Cash Flow from Investing Activities								
Receipts	-	436	-	436	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	436	-	436	-	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(80 047)	(12 191)	15.2%	(12 191)	15.2%	(7 999)	9.4%	52.4%
Capital assets	(80 047)	(12 191)	15.2%	(12 191)	15.2%	(7 999)	9.4%	52.4%
Net Cash from/(used) Investing Activities	(80 047)	(11 755)	14.7%	(11 755)	14.7%	(7 999)	9.4%	47.0%
Cash Flow from Financing Activities								
Receipts	-	(572)	-	(572)	-	554	2.2%	(203.4%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(572)	-	(572)	-	554	-	(203.4%)
Payments	(6 369)	-	-	-	-	-	-	-
Repayment of borrowing	(6 369)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 369)	(572)	9.0%	(572)	9.0%	554	2.6%	(203.4%)
Net Increase/(Decrease) in cash held	25 518	96 671	378.8%	96 671	378.8%	33 884	(133.8%)	185.3%
Cash/cash equivalents at the year begin:	209 837	200 384	95.5%	200 384	95.5%	188 992	86.9%	6.0%
Cash/cash equivalents at the year end:	235 355	297 055	126.2%	297 055	126.2%	222 877	115.9%	33.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 373	14.9%	2 153	2.1%	1 896	1.8%	83 931	81.2%	103 353	24.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 270	61.9%	1 112	2.4%	1 136	2.5%	15 166	33.2%	45 684	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 597	30.3%	1 525	2.5%	864	1.4%	40 444	65.8%	61 430	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 035	12.0%	1 526	2.3%	1 358	2.0%	56 030	83.7%	66 949	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 780	13.6%	1 644	2.5%	1 478	2.3%	52 697	81.6%	64 599	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	161	13.0%	14	1.1%	16	1.3%	1 050	84.6%	1 241	3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 362	1.7%	161	.2%	190	2%	80 028	97.9%	81 740	19.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 571)	141.3%	50	(.9%)	57	(1.1%)	2 106	(39.3%)	(5 359)	(1.3%)	-	-	-	-
Total By Income Source	73 005	17.4%	8 185	2.0%	6 995	1.7%	331 453	79.0%	419 637	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 699	24.7%	1 686	8.9%	909	4.8%	11 707	61.6%	19 003	4.5%	-	-	-	-
Commercial	26 906	40.4%	604	.9%	801	1.2%	38 262	57.5%	66 573	15.9%	-	-	-	-
Households	39 955	12.6%	5 672	1.8%	5 088	1.6%	266 592	84.0%	317 307	75.6%	-	-	-	-
Other	1 444	8.6%	223	1.3%	197	1.2%	14 892	88.9%	16 755	4.0%	-	-	-	-
Total By Customer Group	73 005	17.4%	8 185	2.0%	6 995	1.7%	331 453	79.0%	419 637	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 450	25.9%	27 465	68.1%	2 429	6.0%	-	-	40 344	99.0%
Auditor-General	-	-	427	100.0%	-	-	-	-	427	1.0%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 450	25.6%	27 892	68.4%	2 429	6.0%	-	-	40 771	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date	First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	627 876 378	178 449 460	28.4%	178 449 460	28.4%	163 419 560	28.4%	9.2%
Exchange Revenue								
Service charges - Electricity	199 323 248	52 414 661	26.3%	52 414 661	26.3%	47 746 478	26.6%	9.8%
Service charges - Water	70 263 499	15 317 518	21.8%	15 317 518	21.8%	14 063 229	22.2%	8.9%
Service charges - Waste Water Management	30 197 944	7 272 752	24.1%	7 272 752	24.1%	6 526 212	23.0%	11.4%
Service charges - Waste Management	18 650 729	4 618 508	24.8%	4 618 508	24.8%	4 252 389	24.7%	8.6%
Sale of Goods and Rendering of Services	6 050 393	1 254 401	20.7%	1 254 401	20.7%	981 034	18.2%	27.9%
Agency services	2 344 639	467 782	20.0%	467 782	20.0%	411 206	20.0%	13.8%
Interest	51 586	7 968	15.4%	7 968	15.4%	14 547	34.2%	(45.2%)
Interest earned from Receivables	14 635 649	4 835 742	33.0%	4 835 742	33.0%	4 656 878	36.4%	3.8%
Interest earned from Current and Non Current Assets	5 972 079	1 416 695	23.7%	1 416 695	23.7%	1 643 974	28.3%	(13.8%)
Dividends	37 344	2 218	5.9%	2 218	5.9%	2 175	4.9%	2.0%
Rent on Land	37 724	10 899	28.9%	10 899	28.9%	15 172	35.9%	(28.2%)
Rental from Fixed Assets	3 193 404	849 023	26.6%	849 023	26.6%	772 209	22.4%	9.9%
Licence and permits	433 752	93 483	21.6%	93 483	21.6%	80 246	19.2%	16.5%
Special rating levies	524 962	130 654	24.9%	130 654	24.9%	-	-	(100.0%)
Operational Revenue	6 274 759	1 003 810	16.0%	1 003 810	16.0%	1 076 065	18.8%	(6.7%)
Non-Exchange Revenue								
Property rates	107 981 789	32 357 145	30.0%	32 357 145	30.0%	29 986 029	30.4%	7.9%
Surcharges and Taxes	637 792	187 707	29.4%	187 707	29.4%	337 935	22.0%	(44.5%)
Fines, penalties and forfeits	6 225 660	989 326	15.9%	989 326	15.9%	995 515	16.7%	(.6%)
Licences or permits	327 970	78 028	23.8%	78 028	23.8%	168 994	25.0%	(53.8%)
Transfer and subsidies - Operational	120 091 225	46 653 587	38.8%	46 653 587	38.8%	41 761 513	36.3%	11.7%
Interest	5 151 090	1 510 315	29.3%	1 510 315	29.3%	1 231 083	29.7%	22.7%
Fuel Levy	17 895 330	5 229 550	29.2%	5 229 550	29.2%	5 158 230	30.1%	1.4%
Operational Revenue	2 116 523	563 504	26.6%	563 504	26.6%	481 035	63.7%	17.1%
Gains on disposal of Assets	481 928	28 210	5.9%	28 210	5.9%	19 268	6.6%	46.4%
Other Gains	8 940 651	1 155 973	12.9%	1 155 973	12.9%	1 038 132	14.8%	11.4%
Discontinued Operations	34 712	-	-	-	-	12	-	(100.0%)
Operating Expenditure	619 154 177	140 512 012	22.7%	140 512 012	22.7%	863 672 933	150.9%	(83.7%)
Employee related costs	167 224 575	37 208 854	22.3%	37 208 854	22.3%	764 137 508	485.9%	(95.1%)
Remuneration of councillors	5 593 373	1 197 695	21.4%	1 197 695	21.4%	1 158 077	21.6%	3.4%
Bulk purchases - electricity	163 185 760	41 720 194	25.6%	41 720 194	25.6%	43 686 753	30.3%	(4.5%)
Inventory consumed	53 518 052	10 601 696	19.8%	10 601 696	19.8%	9 835 864	21.0%	7.8%
Debt impairment	48 260 552	8 613 375	17.8%	8 613 375	17.8%	8 412 988	17.6%	2.4%
Depreciation and amortisation	40 793 207	7 584 999	18.6%	7 584 999	18.6%	7 352 413	18.5%	3.2%
Interest	11 848 284	3 164 880	26.7%	3 164 880	26.7%	2 502 256	21.3%	26.5%
Contracted services	71 151 843	11 755 873	16.5%	11 755 873	16.5%	11 278 634	17.0%	4.2%
Transfers and subsidies	4 428 285	2 832 176	64.0%	2 832 176	64.0%	2 256 273	50.5%	25.5%
Irrecoverable debts written off	5 279 662	3 633 070	68.8%	3 633 070	68.8%	2 108 221	58.0%	72.3%
Operational costs	39 664 123	10 187 979	25.7%	10 187 979	25.7%	9 036 952	23.7%	12.7%
Losses on disposal of Assets	180 236	11 283	6.3%	11 283	6.3%	129 447	118.8%	(91.3%)
Other Losses	8 026 225	1 999 937	24.9%	1 999 937	24.9%	1 777 546	25.4%	12.5%
Surplus/(Deficit)	8 722 201	37 937 448	-	37 937 448	-	(700 253 372)	-	-
Transfers and subsidies - capital (monetary allocations)	48 893 203	6 795 291	13.9%	6 795 291	13.9%	6 563 871	13.6%	3.5%
Transfers and subsidies - capital (in-kind)	605 011	405	.1%	405	.1%	94 211	26.1%	(99.6%)
Surplus/(Deficit) after capital transfers and contributions	58 220 416	44 733 145	-	44 733 145	-	(693 595 289)	-	-
Income Tax	51 596	17 860	34.6%	17 860	34.6%	7 617	18.7%	134.5%
Surplus/(Deficit) after income tax	58 168 820	44 715 285	-	44 715 285	-	(693 602 907)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	1 450	16.8%	1 450	16.8%	2 958	131.5%	(51.0%)
Surplus/(Deficit) attributable to municipality	58 177 441	44 716 735	-	44 716 735	-	(693 599 949)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	786 821	845 363	107.4%	845 363	107.4%	425 980	62.5%	98.5%
Surplus/(Deficit) for the year	58 964 262	45 562 098	-	45 562 098	-	(693 173 969)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	78 692 079	5 402 613	6.9%	5 402 613	6.9%	8 901 227	11.5%	(39.3%)
National Government	45 045 979	3 260 512	7.2%	3 260 512	7.2%	5 500 630	12.5%	(40.7%)
Provincial Government	1 507 612	90 276	6.0%	90 276	6.0%	96 098	4.5%	(6.1%)
District Municipality	63 944	9 954	15.6%	9 954	15.6%	30 067	27.3%	(66.9%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 285 412	174 185	13.6%	174 185	13.6%	144 935	15.9%	20.2%
Transfers recognised - capital	47 902 947	3 534 927	7.4%	3 534 927	7.4%	5 771 731	12.2%	(38.8%)
Borrowing	12 799 650	1 171 851	9.2%	1 171 851	9.2%	1 225 306	8.7%	(4.4%)
Internally generated funds	17 989 481	695 835	3.9%	695 835	3.9%	1 904 190	11.9%	(63.5%)
Capital Expenditure Functional	78 879 394	5 534 566	7.0%	5 534 566	7.0%	9 226 567	11.9%	(40.0%)
Municipal governance and administration	6 107 525	(821 127)	(13.4%)	(821 127)	(13.4%)	1 492 804	22.4%	(155.0%)
Executive and Council	721 078	(149 898)	(20.8%)	(149 898)	(20.8%)	(2 954)	(.3%)	4 974.6%
Finance and administration	5 376 324	(671 975)	(12.5%)	(671 975)	(12.5%)	1 497 284	26.1%	(144.9%)
Internal audit	10 123	746	7.4%	746	7.4%	(1 525)	(17.5%)	(148.9%)
Community and Public Safety	10 409 352	1 195 776	11.5%	1 195 776	11.5%	639 644	6.5%	86.9%
Community and Social Services	1 641 063	189 640	11.6%	189 640	11.6%	(153 970)	(10.3%)	(223.2%)
Sport And Recreation	1 789 822	148 568	8.4%	148 568	8.4%	148 919	8.9%	(.2%)
Public Safety	1 075 857	160 966	15.0%	160 966	15.0%	26 106	2.9%	516.6%
Housing	5 758 942	691 731	12.0%	691 731	12.0%	609 606	11.3%	13.5%
Health	163 667	4 871	3.0%	4 871	3.0%	8 983	3.0%	(45.8%)
Economic and Environmental Services	20 931 929	3 003 833	14.4%	3 003 833	14.4%	2 131 160	10.1%	40.9%
Planning and Development	4 220 094	629 957	14.9%	629 957	14.9%	328 313	7.2%	91.9%
Road Transport	16 319 828	2 299 858	14.1%	2 299 858	14.1%	1 781 277	11.0%	29.1%
Environmental Protection	392 007	74 018	18.9%	74 018	18.9%	21 569	6.3%	243.2%
Trading Services	41 087 287	2 118 780	5.2%	2 118 780	5.2%	4 948 622	12.5%	(57.2%)
Energy sources	8 863 238	1 224 961	13.8%	1 224 961	13.8%	899 010	10.7%	36.3%
Water Management	19 682 143	(126 984)	(.6%)	(126 984)	(.6%)	2 622 452	14.1%	(104.8%)
Waste Water Management	10 342 489	955 882	9.2%	955 882	9.2%	1 309 727	12.5%	(27.0%)
Waste Management	2 199 416	64 921	3.0%	64 921	3.0%	117 433	5.9%	(44.7%)
Other	343 302	37 303	10.9%	37 303	10.9%	14 337	4.8%	160.2%

Part 3: Cash Receipts and Payments

	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
	R thousands							
Cash Flow from Operating Activities								
Receipts	621 082 061	159 044 877	25.6%	159 044 877	25.6%	154 109 941	26.6%	3.2%
Property rates	97 767 068	20 950 101	21.4%	20 950 101	21.4%	25 725 873	27.2%	(18.6%)
Service charges	302 545 390	57 079 212	18.9%	57 079 212	18.9%	53 954 349	20.5%	5.8%

Other revenue	48 893 722	26 209 330	53.6%	26 209 330	53.6%	27 875 392	56.6%	(6.0%)
Transfers and Subsidies - Operational	114 876 730	44 780 585	39.0%	44 780 585	39.0%	33 444 378	29.4%	33.9%
Transfers and Subsidies - Capital	46 146 453	11 680 190	25.3%	11 680 190	25.3%	10 829 076	22.5%	7.9%
Interest	10 818 150	(1 657 192)	(15.3%)	(1 657 192)	(15.3%)	2 279 365	22.2%	(172.7%)
Dividends	34 549	2 651	7.7%	2 651	7.7%	1 509	3.4%	75.7%
Payments	(530 988 020)	(125 022 956)	23.5%	(125 022 956)	23.5%	(89 539 108)	18.5%	39.6%
Suppliers and employees	(517 718 520)	(124 235 335)	24.0%	(124 235 335)	24.0%	(89 295 840)	18.9%	39.1%
Finance charges	(10 643 235)	(737 433)	6.9%	(737 433)	6.9%	(205 259)	2.6%	259.3%
Transfers and grants	(2 626 265)	(50 187)	1.9%	(50 187)	1.9%	(38 009)	1.5%	32.0%
Net Cash from(used) Operating Activities	90 094 042	34 021 921	37.8%	34 021 921	37.8%	64 570 833	67.3%	(47.3%)
Cash Flow from Investing Activities								
Receipts	874 350	(4 453 701)	(509.4%)	(4 453 701)	(509.4%)	(1 554 306)	(132.3%)	186.5%
Proceeds on disposal of PPE	562 671	41 311	7.1%	41 311	7.1%	(33 936)	(11.9%)	(221.7%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	327 937	98 004	29.9%	98 004	29.9%	(14 476)	3.4%	(777.0%)
Decrease (Increase) in non-current investments	(36 259)	(4 593 016)	12 667.3%	(4 593 016)	12 667.3%	(1 505 893)	(114.8%)	205.0%
Payments	(78 338 341)	(9 658 193)	12.3%	(9 658 193)	12.3%	(9 030 502)	12.3%	7.0%
Capital assets	(78 338 341)	(9 658 193)	12.3%	(9 658 193)	12.3%	(9 030 502)	12.3%	7.0%
Net Cash from(used) Investing Activities	(77 463 991)	(14 111 894)	18.2%	(14 111 894)	18.2%	(10 584 808)	14.7%	33.3%
Cash Flow from Financing Activities								
Receipts	12 783 357	2 965 289	23.2%	2 965 289	23.2%	317 429	2.3%	834.2%
Short term loans	19 723	-	-	-	-	2 799	1.6%	(100.0%)
Borrowing long term/refinancing	12 553 299	2 788 289	22.2%	2 788 289	22.2%	249 375	1.9%	1 018.1%
Increase (decrease) in consumer deposits	210 334	176 999	84.2%	176 999	84.2%	65 254	26.2%	171.2%
Payments	(7 942 180)	(2 004 612)	25.2%	(2 004 612)	25.2%	(248 446)	3.2%	706.9%
Repayment of borrowing	(7 942 180)	(2 004 612)	25.2%	(2 004 612)	25.2%	(248 446)	3.2%	706.9%
Net Cash from(used) Financing Activities	4 841 177	960 677	19.8%	960 677	19.8%	68 983	1.2%	1 282.6%
Net Increase/(Decrease) in cash held	17 471 227	20 870 704	119.5%	20 870 704	119.5%	54 055 008	181.3%	(61.4%)
Cash/cash equivalents at the year begin:	62 691 242	25 892 223	41.3%	25 892 223	41.3%	24 528 876	43.7%	5.6%
Cash/cash equivalents at the year end:	80 162 468	51 178 046	63.8%	51 178 046	63.8%	98 374 870	114.4%	(48.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 681 208	5.4%	4 334 658	3.1%	4 103 115	2.9%	125 175 740	88.6%	141 294 721	31.5%	2 359 021	1.7%	37 436 405	26.5%
Trade and Other Receivables from Exchange Transactions - Electricity	12 939 738	24.0%	2 969 779	5.5%	1 802 945	3.3%	36 181 928	67.1%	53 894 390	12.0%	176 920	.3%	4 699 608	8.7%
Receivables from Non-exchange Transactions - Property Rates	11 117 497	12.4%	3 181 670	3.5%	4 082 480	4.5%	71 624 133	79.6%	90 005 780	20.1%	809 784	.9%	7 198 287	8.0%
Receivables from Exchange Transactions - Waste Water Management	2 573 106	6.1%	1 276 554	3.0%	1 116 454	2.6%	37 435 141	88.3%	42 401 255	9.5%	918 712	2.2%	6 484 906	15.3%
Receivables from Exchange Transactions - Waste Management	1 798 722	5.3%	815 795	2.4%	764 048	2.2%	30 771 093	90.1%	34 149 657	7.6%	452 843	1.3%	3 452 694	10.1%
Receivables from Exchange Transactions - Property Rental Debtors	240 027	5.2%	67 217	1.5%	57 273	1.2%	4 234 008	92.1%	4 598 524	1.0%	24 959	.5%	494 293	10.7%
Interest on Arrear Debtor Accounts	2 487 851	3.9%	1 321 506	2.1%	1 374 709	2.2%	57 894 960	91.8%	63 079 025	14.1%	51 014	.1%	3 312 819	5.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	374	1.4%	636	2.4%	259	1.0%	25 687	95.3%	26 957	-	6 793	25.2%	-	-
Other	(878 199)	(4.7%)	391 220	2.1%	464 689	2.5%	18 687 946	100.1%	18 665 655	4.2%	(163 060)	(9%)	1 239 962	6.6%
Total By Income Source	37 960 323	8.5%	14 359 032	3.2%	13 765 972	3.1%	382 030 636	85.3%	448 115 964	100.0%	4 636 987	1.0%	64 318 974	14.4%
Debtors Age Analysis By Customer Group														
Organs of State	5 211 535	15.3%	1 561 764	4.6%	2 135 408	6.3%	25 187 607	73.9%	34 096 313	7.6%	1 790	-	730 239	2.1%
Commercial	12 470 782	14.7%	3 083 273	3.6%	2 406 425	2.8%	66 939 627	78.8%	84 900 107	18.9%	188 081	.2%	3 462 300	4.1%
Households	19 471 570	6.1%	9 142 276	2.9%	8 831 248	2.8%	282 074 836	88.3%	319 519 929	71.3%	4 447 115	1.4%	60 074 024	18.8%
Other	806 436	8.4%	571 720	6.0%	392 892	4.1%	7 828 566	81.6%	9 599 614	2.1%	-	-	52 411	.5%
Total By Customer Group	37 960 323	8.5%	14 359 032	3.2%	13 765 972	3.1%	382 030 636	85.3%	448 115 964	100.0%	4 636 987	1.0%	64 318 974	14.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 396 537	9.9%	3 743 732	4.4%	2 787 589	3.3%	70 070 919	82.4%	84 998 776	53.7%
Bulk Water	2 445 217	9.4%	525 539	2.0%	(326 285)	(1.3%)	23 426 018	89.9%	26 070 489	16.5%
PAYE deductions	362 287	95.5%	(214)	(1%)	(5 082)	(1.3%)	22 243	5.9%	379 234	2%
VAT (output less input)	88 970	98.8%	125	.1%	(642)	(.7%)	1 589	1.8%	90 042	.1%
Pensions / Retirement deductions	350 462	54.9%	10 717	1.7%	1 185	.2%	276 127	43.2%	638 491	.4%
Loan repayments	18 206	64.9%	(1 183)	(4.2%)	(1 124)	(4.0%)	12 159	43.3%	28 057	-
Trade Creditors	6 926 458	18.4%	1 269 424	3.4%	1 153 619	3.1%	28 186 774	75.0%	37 588 441	23.7%
Auditor-General	45 341	14.1%	12 730	4.0%	(3 713)	(1.2%)	267 360	83.1%	321 719	2%
Other	1 670 262	20.5%	274 608	3.4%	261 179	3.2%	5 927 033	72.9%	8 133 082	5.1%
Medical Aid deductions	145 723	98.6%	-	-	-	-	2 055	1.4%	147 777	.1%
Total	20 449 463	12.9%	5 835 478	3.7%	3 866 724	2.4%	128 244 442	81.0%	158 396 108	100.0%
