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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**9 918 175**	**3 933 823**	**39,7%**	**3 933 823**	**39,7%**	**3 970 279**	**44,1%**	**(,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	(6 551)	(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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	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	-	-	-	-	-	-	-	-
Finance and administration	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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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	11 177 045	-	-	-	-	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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Ngoqo (Acting)	041 506 3208
Chief Financial Officer	Mr Jackson Ngcelwane	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**711 409**	**158 450**	**22,3%**	**158 450**	**22,3%**	**157 616**	**15,2%**	**,5%**
Property rates	57 539	21 532	37,4%	21 532	37,4%	16 122	29,3%	33,6%
Service charges	363 076	10 333	2,8%	10 333	2,8%	15 734	4,8%	(34,3%)
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: 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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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)	-	-	-	-	-	-	-
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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 543	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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(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: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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**	**24 561**	**66,3%**	**24 561**	**66,3%**	**37 811**	**77,4%**	**(35,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	50 140	55,7%	-	-	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 Nomfundo Ntsangani	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Dumezweni	046 604 5566
Chief Financial Officer	Mr Michael Klaas	046 604 5580

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	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		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	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	**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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: 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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**1 644 382**	**995 233**	**60,5%**	**995 233**	**60,5%**	**377 522**	**25,5%**	**163,6%**
Property rates	294 809	95 335	32,3%	95 335	32,3%	91 346	31,8%	4,4%
Service charges	908 343	209 234	23,0%	209 234	23,0%	172 233	22,6%	21,5%
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Riaaz Naziem Lorgat	042 200 2200

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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%)
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

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	
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	-	-	-	-	-	-	-	-
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: 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 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	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		
	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2024/25 to Q1 of 2025/26
R thousands	Main appropriation	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	**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 Agen	-	-	-	-	-	-	-	-
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

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	
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	-	-	-	-	-	12	(25,0%)	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
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 Silumko Mahlasela	047 050 1101
Chief Financial Officer	Mr Mzusekho Matomane	047 050 1200

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**45 277**	**14 222**	**31,4%**	**14 222**	**31,4%**	**12 305**	**21,8%**	**15,6%**
National Government	24 890	13 449	54,0%	13 449	54,0%	12 064	57,2%	11,5%
Provincial Government	8 696	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 585**	**13 449**	**40,0%**	**13 449**	**40,0%**	**12 064**	**28,3%**	**11,5%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 691	773	6,6%	773	6,6%	241	1,7%	221,5%
Capital Expenditure Functional	**45 277**	**14 222**	**31,4%**	**14 222**	**31,4%**	**12 305**	**21,7%**	**15,6%**
Municipal governance and administration	**1 198**	**113**	**9,4%**	**113**	**9,4%**	**204**	**11,1%**	**(44,8%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 198	113	9,4%	113	9,4%	204	11,4%	(44,8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**543**	**-**	**-**	**-**	**-**	**37**	**4,6%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	543	-	-	-	-	37	4,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 377**	**11 312**	**34,9%**	**11 312**	**34,9%**	**12 064**	**23,1%**	**(6,2%)**
Planning and Development	1 102	-	-	-	-	-	-	-
Road Transport	31 275	11 312	36,2%	11 312	36,2%	12 064	23,3%	(6,2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**11 158**	**2 798**	**25,1%**	**2 798**	**25,1%**	**-**	**-**	**(100,0%)**
Energy sources	8 888	2 283	25,7%	2 283	25,7%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	2 271	515	22,7%	515	22,7%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

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	
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	Mrs Buyiswa Ngwendu	

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 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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%	11	,2%	12	,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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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%)
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%)
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**243 845**	**54 351**	**22,3%**	**54 351**	**22,3%**	**(74 005)**	**(34,4%)**	**(173,4%)**
Property rates	38 478	11 750	30,5%	11 750	30,5%	10 585	28,7%	11,0%
Service charges	1 593	534	33,5%	534	33,5%	561	36,7%	(4,7%)
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 - Waste Management	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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget: Main appropriation	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of main appropriation	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**549 881**	**116 705**	**21,2%**	**116 705**	**21,2%**	**35 899**	**6,4%**	**225,1%**
Property rates	74 569	3 300	4,4%	3 300	4,4%	189	,2%	1 645,7%
Service charges	144 519	9 286	6,4%	9 286	6,4%	396	,3%	2 245,4%
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)**	**(340,6%)**	**(118,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Ngxowa	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Bhekisisa Mthembu	043 701 4137
Chief Financial Officer	Mr Ncedile Zengethwa	043 701 5203

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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	-	-	-	-	-	691	-	(100,0%)
Finance and administration	-	93	-	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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: 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 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**370 887**	**45 339**	**12,2%**	**45 339**	**12,2%**	**(251 476)**	**(69,8%)**	**(118,0%)**
Property rates	12 224	2 973	24,3%	2 973	24,3%	884	5,8%	236,2%
Service charges	1 425	180	12,6%	180	12,6%	560	52,5%	(67,8%)
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: 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 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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	-	-	-	-	276	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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Duntsu	047 548 5606

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**252 380**	**121 610**	**48,2%**	**121 610**	**48,2%**	**43**	**-**	**282 985,0%**
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Nolawu	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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)	-	-	-	-	-	-	-
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Ntengenyane	045 807 2606
Chief Financial Officer	Mrs Nolitha Estelle Mbele	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

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	
Cash Flow from Operating Activities								
Receipts	**1 782 128**	**611 477**	**34,3%**	**611 477**	**34,3%**	**555 087**	**30,5%**	**10,2%**
Property rates	-	-	-	-	-	-	-	-
Service charges	279 656	11 873	4,2%	11 873	4,2%	17 673	7,2%	(32,8%)
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: 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 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**519 013**	**145 268**	**28,0%**	**145 268**	**28,0%**	**121 587**	**23,3%**	**19,5%**
Property rates	24 693	9 059	36,7%	9 059	36,7%	1 815	6,1%	399,1%
Service charges	49 380	5 149	10,4%	5 149	10,4%	4 910	12,5%	4,9%
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%**	**75 098**	**60,0%**	**16,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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%	59 578	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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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	59,8%
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 Baliswa Mbana - Gantsho	045 932 8120

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

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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	**8 481**	**-**	**-**	**-**	**-**	**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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Thembinkosi Mawonga	051 603 1309
Chief Financial Officer	Mr K Fourie	051 603 1320

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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	20 937	-	-	-	-	-	-	-
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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	345,0%	(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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**453 381**	**154 755**	**34,1%**	**154 755**	**34,1%**	**95 160**	**24,1%**	**62,6%**
Property rates	56 514	20 931	37,0%	20 931	37,0%	3 941	7,3%	431,2%
Service charges	252 119	34 156	13,5%	34 156	13,5%	125 981	72,5%	(72,9%)
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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%**	**(9 295)**	**(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: 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 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**943 992**	**281 874**	**29,9%**	**281 874**	**29,9%**	**265 731**	**29,7%**	**6,1%**
Property rates	-	-	-	-	-	-	-	-
Service charges	163 884	1 012	,6%	1 012	,6%	1 419	,7%	(28,7%)
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)	-	-	-	-	-	-	-
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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	555	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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Nonjola	045 979 3006
Chief Financial Officer	Ms Sulene Du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget					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	
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 Velile Castro Makedama	039 252 0131
Chief Financial Officer	Mr Buhle Fikeni	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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	-	-	-	-	-	-	-	-
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	(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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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	-	-	-	-	-	-	-	-
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Simthembile Mvunelo	047 555 0161
Chief Financial Officer	Mr Lubabalo Manjingolo	047 555 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: 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 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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%)	(109,0%)
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**417 090**	**152 508**	**36,6%**	**152 508**	**36,6%**	**137 940**	**34,9%**	**10,6%**
Property rates	26 006	1 396	5,4%	1 396	5,4%	5 992	17,7%	(76,7%)
Service charges	1 318	-	-	-	-	150	13,6%	(100,0%)
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Boti	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy 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 Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total 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: 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 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	**1 893 036**	**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

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	**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 Agen	-	-	-	-	-	-	-	-
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

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	
Cash Flow from Operating Activities								
Receipts	**2 898 302**	**989 508**	**34,1%**	**989 508**	**34,1%**	**958 701**	**33,1%**	**3,2%**
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 Sakhiwo Hopa	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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	170 618	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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

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	
Cash Flow from Operating Activities								
Receipts	**595 603**	**184 243**	**30,9%**	**184 243**	**30,9%**	**6 446**	**1,0%**	**2 758,3%**
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: 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 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	**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

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	**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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**647 585**	**215 208**	**33,2%**	**215 208**	**33,2%**	**222 395**	**36,5%**	**(3,2%)**
Property rates	27 141	1 624	6,0%	1 624	6,0%	13 604	52,8%	(88,1%)
Service charges	66 822	12 993	19,4%	12 993	19,4%	13 525	24,9%	(3,9%)
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Mahlaka	039 251 0230
Chief Financial Officer	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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	-	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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Nqwena	039 258 0056
Chief Financial Officer	Mr Mzukisi Mhlifili	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Agen	-	-	-	-	-	-	-	-
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

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
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 Zamile 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.

AGGREGRATED INFORMATION FOR EASTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**54 874 201**	**18 941 552**	**34,5%**	**18 941 552**	**34,5%**	**18 131 538**	**35,2%**	**4,5%**
Exchange Revenue								
Service charges - Electricity	13 038 944	3 938 277	30,2%	3 938 277	30,2%	3 198 959	27,3%	23,1%
Service charges - Water	6 053 886	1 072 504	17,7%	1 072 504	17,7%	1 191 034	20,5%	(10,0%)
Service charges - Waste Water Management	2 192 562	481 334	22,0%	481 334	22,0%	500 935	22,6%	(3,9%)
Service charges - Waste Management	1 502 382	379 248	25,2%	379 248	25,2%	387 950	27,0%	(2,2%)
Sale of Goods and Rendering of Services	591 597	129 958	22,0%	129 958	22,0%	88 392	20,1%	47,0%
Agency services	112 734	24 671	21,9%	24 671	21,9%	27 247	14,1%	(9,5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 192 309	612 994	28,0%	612 994	28,0%	687 832	37,3%	(10,9%)
Interest earned from Current and Non Current Assets	1 106 848	181 368	16,4%	181 368	16,4%	193 302	21,2%	(6,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2 368	84	3,5%	84	3,5%	21	5,9%	309,5%
Rental from Fixed Assets	150 046	37 843	25,2%	37 843	25,2%	39 247	27,9%	(3,6%)
Licence and permits	90 708	19 064	21,0%	19 064	21,0%	17 849	24,5%	6,8%
Special rating levies	15 436	4 789	31,0%	4 789	31,0%	-	-	(100,0%)
Operational Revenue	643 362	49 808	7,7%	49 808	7,7%	49 499	7,6%	,6%
Non-Exchange Revenue								
Property rates	7 839 207	5 585 867	71,3%	5 585 867	71,3%	5 170 816	68,5%	8,0%
Surcharges and Taxes	129 027	12 167	9,4%	12 167	9,4%	26 017	35,8%	(53,2%)
Fines, penalties and forfeits	240 945	39 829	16,5%	39 829	16,5%	33 209	8,9%	19,9%
Licences or permits	44 085	13 791	31,3%	13 791	31,3%	12 522	26,5%	10,1%
Transfer and subsidies - Operational	16 773 928	6 001 304	35,8%	6 001 304	35,8%	5 887 086	36,4%	1,9%
Interest	386 236	61 729	16,0%	61 729	16,0%	63 548	26,0%	(2,9%)
Fuel Levy	1 660 020	266 014	16,0%	266 014	16,0%	533 712	33,3%	(50,2%)
Operational Revenue	21 605	22 676	105,0%	22 676	105,0%	23 040	-	(1,6%)
Gains on disposal of Assets	24 091	3 747	15,6%	3 747	15,6%	(14 007)	(63,8%)	(126,8%)
Other Gains	27 163	2 486	9,2%	2 486	9,2%	13 330	2 406,9%	(81,4%)
Discontinued Operations	34 711	-	-	-	-	-	-	-
Operating Expenditure	**55 439 442**	**10 735 704**	**19,4%**	**10 735 704**	**19,4%**	**11 125 580**	**21,7%**	**(3,5%)**
Employee related costs	16 478 726	3 348 714	20,3%	3 348 714	20,3%	3 328 729	21,0%	,6%
Remuneration of councillors	836 916	175 769	21,0%	175 769	21,0%	167 200	20,7%	5,1%
Bulk purchases - electricity	13 410 893	3 178 400	23,7%	3 178 400	23,7%	3 899 543	33,2%	(18,5%)
Inventory consumed	1 824 814	225 748	12,4%	225 748	12,4%	233 964	14,7%	(3,5%)
Debt impairment	5 296 376	564 732	10,7%	564 732	10,7%	387 736	7,9%	45,6%
Depreciation and amortisation	4 263 663	748 257	17,5%	748 257	17,5%	910 178	22,0%	(17,8%)
Interest	247 982	92 648	37,4%	92 648	37,4%	94 169	36,9%	(1,6%)
Contracted services	6 155 924	966 794	15,7%	966 794	15,7%	814 901	14,2%	18,6%
Transfers and subsidies	557 711	143 965	25,8%	143 965	25,8%	146 402	24,5%	(1,7%)
Irrecoverable debts written off	1 061 591	155 042	14,6%	155 042	14,6%	169 304	18,4%	(8,4%)
Operational costs	4 704 535	1 101 586	23,4%	1 101 586	23,4%	942 239	21,4%	16,9%
Losses on disposal of Assets	86 709	810	,9%	810	,9%	1 094	11,1%	(26,0%)
Other Losses	513 601	33 239	6,5%	33 239	6,5%	30 119	8,1%	10,4%
Surplus/(Deficit)	**(565 241)**	**8 205 848**	**-**	**8 205 848**	**-**	**7 005 958**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	7 891 398	1 058 236	13,4%	1 058 236	13,4%	875 572	11,4%	20,9%
Transfers and subsidies - capital (in-kind)	-	126	-	126	-	10 536	526 813 350,0%	(98,8%)
Surplus/(Deficit) after capital transfers and contributions	**7 326 157**	**9 264 209**		**9 264 209**		**7 892 066**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 326 157**	**9 264 209**		**9 264 209**		**7 892 066**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 326 157**	**9 264 209**		**9 264 209**		**7 892 066**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	16 522	-	16 522	-	18 498	30,7%	(10,7%)
Surplus/(Deficit) for the year	**7 326 157**	**9 280 731**		**9 280 731**		**7 910 565**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Capital Revenue and Expenditure								
Source of Finance	**10 164 898**	**1 629 447**	**16,0%**	**1 629 447**	**16,0%**	**1 233 230**	**12,3%**	**32,1%**
National Government	7 216 070	1 346 102	18,7%	1 346 102	18,7%	397 955	5,8%	238,3%
Provincial Government	345 788	(16 259)	(4,7%)	(16 259)	(4,7%)	62 791	9,8%	(125,9%)
District Municipality	63 609	446	,7%	446	,7%	667	1,1%	(33,2%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	44 489	2 234	5,0%	2 234	5,0%	7 269	14,3%	(69,3%)
Transfers recognised - capital	**7 669 955**	**1 332 522**	**17,4%**	**1 332 522**	**17,4%**	**468 682**	**6,2%**	**184,3%**
Borrowing	234 623	1 684	,7%	1 684	,7%	1 113	,6%	51,3%
Internally generated funds	2 260 319	295 241	13,1%	295 241	13,1%	763 435	34,6%	(61,3%)
Capital Expenditure Functional	**10 206 585**	**1 708 325**	**16,7%**	**1 708 325**	**16,7%**	**1 409 796**	**13,9%**	**21,2%**
Municipal governance and administration	**702 598**	**194 669**	**27,7%**	**194 669**	**27,7%**	**795 806**	**104,9%**	**(75,5%)**
Executive and Council	26 692	3 519	13,2%	3 519	13,2%	5 304	24,1%	(33,6%)
Finance and administration	672 983	190 523	28,3%	190 523	28,3%	792 113	107,6%	(75,9%)
Internal audit	2 923	626	21,4%	626	21,4%	(1 612)	(275,6%)	(138,9%)
Community and Public Safety	**1 021 586**	**117 083**	**11,5%**	**117 083**	**11,5%**	**5 731**	**,6%**	**1 942,9%**
Community and Social Services	249 753	31 376	12,6%	31 376	12,6%	(71 029)	(45,4%)	(144,2%)
Sport And Recreation	166 216	22 439	13,5%	22 439	13,5%	21 881	17,4%	2,5%
Public Safety	137 519	12 602	9,2%	12 602	9,2%	4 918	3,4%	156,3%
Housing	458 134	49 629	10,8%	49 629	10,8%	48 962	8,3%	1,4%
Health	9 964	1 037	10,4%	1 037	10,4%	999	9,6%	3,8%
Economic and Environmental Services	**3 814 353**	**657 590**	**17,2%**	**657 590**	**17,2%**	**89 714**	**2,3%**	**633,0%**
Planning and Development	1 021 947	159 299	15,6%	159 299	15,6%	64 311	5,6%	147,7%
Road Transport	2 791 406	498 291	17,9%	498 291	17,9%	25 403	,9%	1 861,6%
Environmental Protection	1 000	-	-	-	-	-	-	-
Trading Services	**4 599 902**	**737 860**	**16,0%**	**737 860**	**16,0%**	**514 722**	**11,5%**	**43,4%**
Energy sources	724 045	123 968	17,1%	123 968	17,1%	(12 784)	(1,8%)	(1 069,7%)
Water Management	3 010 089	518 680	17,2%	518 680	17,2%	443 258	15,4%	17,0%
Waste Water Management	681 818	89 529	13,1%	89 529	13,1%	97 661	13,6%	(8,3%)
Waste Management	183 951	5 683	3,1%	5 683	3,1%	(13 414)	(7,8%)	(142,4%)
Other	**68 145**	**1 124**	**1,6%**	**1 124**	**1,6%**	**3 823**	**8,4%**	**(70,6%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**51 787 778**	**13 622 361**	**26,3%**	**13 622 361**	**26,3%**	**11 779 280**	**22,1%**	**15,6%**
Property rates	3 827 533	1 166 142	30,5%	1 166 142	30,5%	1 023 350	15,3%	14,0%
Service charges	21 067 000	1 891 360	9,0%	1 891 360	9,0%	1 970 363	11,6%	(4,0%)
Other revenue	3 902 014	3 300 424	84,6%	3 300 424	84,6%	2 622 767	47,9%	25,8%
Transfers and Subsidies - Operational	15 684 193	4 694 503	29,9%	4 694 503	29,9%	4 736 841	31,2%	(,9%)
Transfers and Subsidies - Capital	6 148 768	2 410 131	39,2%	2 410 131	39,2%	1 246 984	18,0%	93,3%
Interest	1 158 270	159 800	13,8%	159 800	13,8%	178 976	8,3%	(10,7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(44 399 824)**	**(7 299 679)**	**16,4%**	**(7 299 679)**	**16,4%**	**(7 297 931)**	**18,1%**	**-**
Suppliers and employees	(43 929 583)	(7 250 682)	16,5%	(7 250 682)	16,5%	(7 259 095)	18,2%	(,1%)
Finance charges	(144 856)	(3 962)	2,7%	(3 962)	2,7%	(5 289)	4,5%	(25,1%)
Transfers and grants	(325 386)	(45 034)	13,8%	(45 034)	13,8%	(33 547)	9,8%	34,2%
Net Cash from/(used) Operating Activities	**7 387 954**	**6 322 682**	**85,6%**	**6 322 682**	**85,6%**	**4 481 349**	**34,3%**	**41,1%**
Cash Flow from Investing Activities								
Receipts	**44 362**	**5 053**	**11,4%**	**5 053**	**11,4%**	**(48 006)**	**37,4%**	**(110,5%)**
Proceeds on disposal of PPE	36 362	13 618	37,5%	13 618	37,5%	(47 836)	(147,7%)	(128,5%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 000	-	-	-	-	12	-	(100,0%)
Decrease (increase) in non-current investments	-	(8 565)	-	(8 565)	-	(181)	-	4 625,5%
Payments	**(8 151 277)**	**(1 602 710)**	**19,7%**	**(1 602 710)**	**19,7%**	**(1 201 712)**	**14,7%**	**33,4%**
Capital assets	(8 151 277)	(1 602 710)	19,7%	(1 602 710)	19,7%	(1 201 712)	14,7%	33,4%
Net Cash from/(used) Investing Activities	**(8 106 914)**	**(1 597 657)**	**19,7%**	**(1 597 657)**	**19,7%**	**(1 249 717)**	**15,1%**	**27,8%**
Cash Flow from Financing Activities								
Receipts	**115 730**	**3 694**	**3,2%**	**3 694**	**3,2%**	**(2 772)**	**(7,0%)**	**(233,2%)**
Short term loans	-	-	-	-	-	(377)	5,4%	(100,0%)
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15 730	3 694	23,5%	3 694	23,5%	(2 395)	(14,5%)	(254,2%)
Payments	**(53 962)**	**(27 619)**	**51,2%**	**(27 619)**	**51,2%**	**(19 774)**	**36,2%**	**39,7%**
Repayment of borrowing	(53 962)	(27 619)	51,2%	(27 619)	51,2%	(19 774)	36,2%	39,7%
Net Cash from/(used) Financing Activities	**61 768**	**(23 925)**	**(38,7%)**	**(23 925)**	**(38,7%)**	**(22 547)**	**149,0%**	**6,1%**
Net Increase/(Decrease) in cash held	**(657 193)**	**4 701 100**	**(715,3%)**	**4 701 100**	**(715,3%)**	**3 209 085**	**67,6%**	**46,5%**
Cash/cash equivalents at the year begin:	11 586 999	8 754 099	75,6%	8 754 099	75,6%	4 829 323	68,9%	81,3%
Cash/cash equivalents at the year end:	**10 929 806**	**13 735 886**	**125,7%**	**13 735 886**	**125,7%**	**13 073 344**	**111,2%**	**5,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	852 166	4,5%	656 735	3,4%	1 185 412	6,2%	16 341 719	85,8%	19 036 033	37,4%	71 863	,4%	29 281 245	153,8%
Trade and Other Receivables from Exchange Transactions - Electricity	1 128 300	28,4%	353 357	8,9%	174 103	4,4%	2 316 390	58,3%	3 972 151	7,8%	30 578	,8%	2 797 181	70,4%
Receivables from Non-exchange Transactions - Property Rates	3 597 142	33,4%	434 299	4,0%	418 271	3,9%	6 321 818	58,7%	10 771 530	21,2%	13 971	,1%	2 499 826	23,2%
Receivables from Exchange Transactions - Waste Water Management	263 517	6,5%	139 622	3,4%	142 952	3,5%	3 521 460	86,6%	4 067 551	8,0%	70 180	1,7%	4 887 054	120,1%
Receivables from Exchange Transactions - Waste Management	247 168	6,1%	94 246	2,3%	85 577	2,1%	3 645 693	89,5%	4 072 684	8,0%	67 606	1,7%	2 633 185	64,7%
Receivables from Exchange Transactions - Property Rental Debtors	10 911	3,5%	6 076	1,9%	4 381	1,4%	290 299	93,1%	311 666	,6%	(96)	-	225 659	72,4%
Interest on Arrear Debtor Accounts	210 059	2,9%	212 690	2,9%	224 829	3,1%	6 660 571	91,1%	7 308 150	14,4%	12 662	,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	374	1,4%	636	2,4%	259	1,0%	25 680	95,3%	26 950	,1%	6 793	25,2%	-	-
Other	27 903	2,2%	59 881	4,7%	147 026	11,6%	1 035 566	81,5%	1 270 375	2,5%	59 576	4,7%	9 781	,8%
Total By Income Source	**6 337 541**	**12,5%**	**1 957 542**	**3,9%**	**2 382 810**	**4,7%**	**40 159 197**	**79,0%**	**50 837 090**	**100,0%**	**333 131**	**,7%**	**42 333 931**	**83,3%**
Debtors Age Analysis By Customer Group														
Organs of State	457 632	16,8%	331 731	12,2%	295 730	10,9%	1 633 439	60,1%	2 718 532	5,3%	2 648	,1%	-	-
Commercial	2 460 185	30,6%	409 726	5,1%	244 286	3,0%	4 923 294	61,3%	8 037 490	15,8%	(6 396)	(,1%)	-	-
Households	3 312 504	8,6%	1 178 359	3,0%	1 740 906	4,5%	32 456 701	83,9%	38 688 471	76,1%	336 879	,9%	42 333 931	109,4%
Other	107 220	7,7%	37 726	2,7%	101 888	7,3%	1 145 763	82,3%	1 392 597	2,7%	-	-	-	-
Total By Customer Group	**6 337 541**	**12,5%**	**1 957 542**	**3,9%**	**2 382 810**	**4,7%**	**40 159 197**	**79,0%**	**50 837 090**	**100,0%**	**333 131**	**,7%**	**42 333 931**	**83,3%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 036 859	20,4%	207 054	4,1%	86 139	1,7%	3 749 799	73,8%	5 079 850	57,8%
Bulk Water	33 723	9,5%	6 774	1,9%	538	,2%	312 932	88,4%	353 967	4,0%
PAYE deductions	43 276	105,4%	(1 298)	(3,2%)	(4 741)	(11,5%)	3 812	9,3%	41 050	,5%
VAT (output less input)	73 793	100,0%	-	-	-	-	-	-	73 793	,8%
Pensions / Retirement deductions	42 021	78,2%	(450)	(,8%)	(450)	(,8%)	12 600	23,5%	53 721	,6%
Loan repayments	19 196	100,0%	-	-	-	-	-	-	19 196	,2%
Trade Creditors	543 627	38,2%	48 780	3,4%	(12 444)	(,9%)	844 089	59,3%	1 424 052	16,2%
Auditor-General	12 272	35,9%	3 505	10,3%	(3 743)	(11,0%)	22 105	64,8%	34 139	,4%
Other	620 084	36,3%	86 429	5,1%	144 459	8,5%	857 403	50,2%	1 708 375	19,4%
Medical Aid deductions	1 925	100,0%	-	-	-	-	-	-	1 925	-
Total	**2 426 777**	**27,6%**	**350 794**	**4,0%**	**209 757**	**2,4%**	**5 802 739**	**66,0%**	**8 790 068**	**100,0%**