NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	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	**347 475**	**100 009**	**28,8%**	**100 009**	**28,8%**	**101 913**	**30,7%**	**(1,9%)**
Exchange Revenue								
Service charges - Electricity	12 549	2 200	17,5%	2 200	17,5%	1 919	21,1%	14,6%
Service charges - Water	22 026	1 682	7,6%	1 682	7,6%	4 082	12,2%	(58,8%)
Service charges - Waste Water Management	3 518	370	10,5%	370	10,5%	383	22,5%	(3,4%)
Service charges - Waste Management	5 688	610	10,7%	610	10,7%	961	21,4%	(36,5%)
Sale of Goods and Rendering of Services	176	51	29,3%	51	29,3%	49	17,0%	5,2%
Agency services	30	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 796	3 790	19,1%	3 790	19,1%	3 725	27,8%	1,7%
Interest earned from Current and Non Current Assets	8 176	567	6,9%	567	6,9%	694	8,1%	(18,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	162	22	13,3%	22	13,3%	23	18,0%	(4,7%)
Licence and permits	151	15	10,0%	15	10,0%	41	19,7%	(63,6%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	293	18	6,0%	18	6,0%	25	6,9%	(28,0%)
Non-Exchange Revenue								
Property rates	51 118	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 022	83 133	40,4%	83 133	40,4%	81 664	40,8%	1,8%
Interest	14 477	7 551	52,2%	7 551	52,2%	8 347	47,3%	(9,5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 307	-	-	-	-	-	-	-
Other Gains	(22)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**423 300**	**60 975**	**14,4%**	**60 975**	**14,4%**	**64 518**	**15,5%**	**(5,5%)**
Employee related costs	130 925	30 217	23,1%	30 217	23,1%	29 069	22,0%	4,0%
Remuneration of councillors	14 010	3 408	24,3%	3 408	24,3%	3 659	21,7%	(6,9%)
Bulk purchases - electricity	16 498	2 022	12,3%	2 022	12,3%	5 652	58,9%	(64,2%)
Inventory consumed	25 711	1 428	5,6%	1 428	5,6%	38	,1%	3 671,5%
Debt impairment	20 771	-	-	-	-	-	-	-
Depreciation and amortisation	107 961	-	-	-	-	-	-	-
Interest	37	0	,9%	0	,9%	3	4,1%	(88,6%)
Contracted services	41 573	12 929	31,1%	12 929	31,1%	15 817	34,8%	(18,3%)
Transfers and subsidies	600	-	-	-	-	-	-	-
Irrecoverable debts written off	17 828	-	-	-	-	-	-	-
Operational costs	41 685	10 971	26,3%	10 971	26,3%	10 280	20,3%	6,7%
Losses on disposal of Assets	5 724	-	-	-	-	-	-	-
Other Losses	(22)	-	-	-	-	-	-	-
Surplus/(Deficit)	**(75 824)**	**39 034**	**-**	**39 034**	**-**	**37 395**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	118 518	37 015	31,2%	37 015	31,2%	11 022	8,8%	235,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 694**	**76 049**		**76 049**		**48 417**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 694**	**76 049**		**76 049**		**48 417**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 694**	**76 049**		**76 049**		**48 417**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 694**	**76 049**		**76 049**		**48 417**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**160 221**	**23 595**	**14,7%**	**23 595**	**14,7%**	**19 322**	**13,3%**	**22,1%**
National Government	148 341	22 014	14,8%	22 014	14,8%	18 977	15,1%	16,0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**148 341**	**22 014**	**14,8%**	**22 014**	**14,8%**	**18 977**	**15,1%**	**16,0%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 880	1 581	13,3%	1 581	13,3%	344	1,8%	359,3%
Capital Expenditure Functional	**160 221**	**23 595**	**14,7%**	**23 595**	**14,7%**	**19 322**	**13,3%**	**22,1%**
Municipal governance and administration	**5 950**	**85**	**1,4%**	**85**	**1,4%**	**344**	**2,2%**	**(75,4%)**
Executive and Council	100	-	-	-	-	-	-	-
Finance and administration	5 350	85	1,6%	85	1,6%	344	2,4%	(75,4%)
Internal audit	500	-	-	-	-	-	-	-
Community and Public Safety	**11 782**	**653**	**5,5%**	**653**	**5,5%**	**917**	**10,9%**	**(28,7%)**
Community and Social Services	150	653	435,5%	653	435,5%	-	-	(100,0%)
Sport And Recreation	11 632	-	-	-	-	917	12,4%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 402**	**4 437**	**35,8%**	**4 437**	**35,8%**	**11 890**	**39,2%**	**(62,7%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12 102	4 437	36,7%	4 437	36,7%	11 890	39,4%	(62,7%)
Environmental Protection	300	-	-	-	-	-	-	-
Trading Services	**130 087**	**18 420**	**14,2%**	**18 420**	**14,2%**	**6 171**	**6,8%**	**198,5%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	104 378	12 236	11,7%	12 236	11,7%	4 524	5,6%	170,4%
Waste Water Management	25 708	6 184	24,1%	6 184	24,1%	1 647	18,0%	275,5%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**439 905**	**135 014**	**30,7%**	**135 014**	**30,7%**	**227 124**	**-**	**(40,6%)**
Property rates	41 305	6 514	15,8%	6 514	15,8%	1 393	-	367,6%
Service charges	43 613	8 042	18,4%	8 042	18,4%	2 581	-	211,6%
Other revenue	(12 002)	10 290	(85,7%)	10 290	(85,7%)	170	-	5 941,6%
Transfers and Subsidies - Operational	206 022	89 283	43,3%	89 283	43,3%	300 042	-	(70,2%)
Transfers and Subsidies - Capital	118 518	20 317	17,1%	20 317	17,1%	(77 605)	-	(126,2%)
Interest	42 449	567	1,3%	567	1,3%	543	-	4,6%
Dividends	-	-	-	-	-	-	-	-
Payments	**(281 998)**	**(114 656)**	**40,7%**	**(114 656)**	**40,7%**	**(145 843)**	**72,9%**	**(21,4%)**
Suppliers and employees	(281 960)	(114 656)	40,7%	(114 656)	40,7%	(145 843)	72,9%	(21,4%)
Finance charges	(37)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**157 907**	**20 358**	**12,9%**	**20 358**	**12,9%**	**81 281**	**(40,6%)**	**(75,0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(144 995)**	**(49 067)**	**33,8%**	**(49 067)**	**33,8%**	**(394)**	**,3%**	**12 349,7%**
Capital assets	(144 995)	(49 067)	33,8%	(49 067)	33,8%	(394)	,3%	12 349,7%
Net Cash from/(used) Investing Activities	**(144 995)**	**(49 067)**	**33,8%**	**(49 067)**	**33,8%**	**(394)**	**,3%**	**12 349,7%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**12 912**	**(28 709)**	**(222,3%)**	**(28 709)**	**(222,3%)**	**80 887**	**(23,4%)**	**(135,5%)**
Cash/cash equivalents at the year begin:	6 212	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**19 124**	**(24 334)**	**(127,2%)**	**(24 334)**	**(127,2%)**	**98 760**	**(28,6%)**	**(124,6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	5 310	3,9%	2 215	1,6%	2 649	2,0%	124 246	92,4%	134 420	25,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 148	7,4%	359	2,3%	953	6,1%	13 121	84,2%	15 582	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 950	1,5%	17 662	5,3%	29 058	8,7%	283 169	84,6%	334 839	64,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	479	3,0%	240	1,5%	285	1,8%	14 799	93,6%	15 804	3,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	712	3,6%	353	1,8%	430	2,1%	18 539	92,5%	20 034	3,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	166	34,0%	8	1,6%	8	1,6%	307	62,8%	489	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	1,6%	4	,8%	49	9,4%	458	88,2%	520	,1%	-	-	-	-
Total By Income Source	**12 773**	**2,4%**	**20 841**	**4,0%**	**33 433**	**6,4%**	**454 640**	**87,1%**	**521 687**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 944	1,5%	3 394	2,6%	12 413	9,6%	111 156	86,2%	128 907	24,7%	-	-	-	-
Commercial	4 516	2,4%	10 408	5,5%	12 918	6,8%	161 964	85,3%	189 805	36,4%	-	-	-	-
Households	6 306	3,1%	7 035	3,5%	8 094	4,0%	181 373	89,4%	202 808	38,9%	-	-	-	-
Other	6	3,9%	4	2,5%	9	5,1%	147	88,5%	166	-	-	-	-	-
Total By Customer Group	**12 773**	**2,4%**	**20 841**	**4,0%**	**33 433**	**6,4%**	**454 640**	**87,1%**	**521 687**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	-	-	509	100,0%	509	4,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 648	100,0%	-	-	-	-	-	-	1 648	14,7%
Loan repayments	31	100,0%	-	-	-	-	-	-	31	,3%
Trade Creditors	389	20,2%	2	,1%	555	28,9%	976	50,8%	1 922	17,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 469	40,5%	963	15,8%	-	-	2 665	43,7%	6 097	54,3%
Medical Aid deductions	1 026	100,0%	-	-	-	-	-	-	1 026	9,1%
Total	**5 563**	**49,5%**	**965**	**8,6%**	**555**	**4,9%**	**4 149**	**36,9%**	**11 233**	**100,0%**

Contact Details

Municipal Manager	Mrs Boipelo Dorcas Motlhaping	053 773 9300
Chief Financial Officer	Mr Ofhani Ramukhuvhathi	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	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	**721 760**	**212 193**	**29,4%**	**212 193**	**29,4%**	**205 894**	**32,7%**	**3,1%**
Exchange Revenue								
Service charges - Electricity	189 722	52 805	27,8%	52 805	27,8%	46 109	27,0%	14,5%
Service charges - Water	50 020	10 747	21,5%	10 747	21,5%	10 371	21,7%	3,6%
Service charges - Waste Water Management	33 720	7 555	22,4%	7 555	22,4%	7 271	27,1%	3,9%
Service charges - Waste Management	19 450	4 778	24,6%	4 778	24,6%	4 463	26,9%	7,1%
Sale of Goods and Rendering of Services	2 918	817	28,0%	817	28,0%	468	17,8%	74,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 343	1 856	42,7%	1 856	42,7%	1 569	19,0%	18,3%
Interest earned from Current and Non Current Assets	11 528	1 537	13,3%	1 537	13,3%	3 045	42,7%	(49,5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 852	681	36,8%	681	36,8%	197	11,1%	245,0%
Licence and permits	4 346	849	19,5%	849	19,5%	894	21,5%	(5,1%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	50 367	4 320	8,6%	4 320	8,6%	9 993	42,7%	(56,8%)
Non-Exchange Revenue								
Property rates	66 037	16 856	25,5%	16 856	25,5%	15 515	24,7%	8,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 408	591	6,3%	591	6,3%	350	20,0%	68,7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	273 460	107 131	39,2%	107 131	39,2%	104 327	41,2%	2,7%
Interest	4 588	1 395	30,4%	1 395	30,4%	1 323	88,2%	5,4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	276	-	276	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**724 214**	**186 388**	**25,7%**	**186 388**	**25,7%**	**175 955**	**25,6%**	**5,9%**
Employee related costs	277 066	76 521	27,6%	76 521	27,6%	63 380	24,1%	20,7%
Remuneration of councillors	16 285	3 588	22,0%	3 588	22,0%	3 458	22,2%	3,8%
Bulk purchases - electricity	154 053	45 219	29,4%	45 219	29,4%	42 668	31,0%	6,0%
Inventory consumed	32 282	5 055	15,7%	5 055	15,7%	5 808	16,3%	(13,0%)
Debt impairment	13 500	-	-	-	-	-	-	-
Depreciation and amortisation	70 000	21 053	30,1%	21 053	30,1%	21 980	36,6%	(4,2%)
Interest	346	8	2,4%	8	2,4%	14	1,1%	(42,1%)
Contracted services	91 235	20 331	22,3%	20 331	22,3%	21 160	23,6%	(3,9%)
Transfers and subsidies	60	15	25,6%	15	25,6%	12	17,5%	27,9%
Irrecoverable debts written off	738	1 803	244,3%	1 803	244,3%	(25)	(4,3%)	(7 246,2%)
Operational costs	68 650	12 556	18,3%	12 556	18,3%	17 499	25,9%	(28,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	238	-	238	-	-	-	(100,0%)
Surplus/(Deficit)	**(2 455)**	**25 805**	**-**	**25 805**	**-**	**29 939**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	125 587	43 773	34,9%	43 773	34,9%	23 825	16,1%	83,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**123 132**	**69 579**		**69 579**		**53 764**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**123 132**	**69 579**		**69 579**		**53 764**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**123 132**	**69 579**		**69 579**		**53 764**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**123 132**	**69 579**		**69 579**		**53 764**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**134 587**	**38 242**	**28,4%**	**38 242**	**28,4%**	**22 944**	**13,9%**	**66,7%**
National Government	125 587	35 833	28,5%	35 833	28,5%	20 782	14,1%	72,4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	1 199	-	1 199	-	-	-	(100,0%)
Transfers recognised - capital	**125 587**	**37 033**	**29,5%**	**37 033**	**29,5%**	**20 782**	**14,1%**	**78,2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	9 000	1 209	13,4%	1 209	13,4%	2 162	12,2%	(44,1%)
Capital Expenditure Functional	**134 587**	**38 242**	**28,4%**	**38 242**	**28,4%**	**22 944**	**13,9%**	**66,7%**
Municipal governance and administration	**1 450**	**451**	**31,1%**	**451**	**31,1%**	**122**	**2,4%**	**268,4%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 450	451	31,1%	451	31,1%	122	2,4%	268,4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 371**	**1 846**	**16,2%**	**1 846**	**16,2%**	**-**	**-**	**(100,0%)**
Community and Social Services	7 371	1 846	25,0%	1 846	25,0%	-	-	(100,0%)
Sport And Recreation	4 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 646**	**14 556**	**31,2%**	**14 556**	**31,2%**	**9 785**	**25,2%**	**48,8%**
Planning and Development	50	106	211,6%	106	211,6%	1 542	18,8%	(93,1%)
Road Transport	46 596	14 450	31,0%	14 450	31,0%	8 243	27,0%	75,3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**75 120**	**21 389**	**28,5%**	**21 389**	**28,5%**	**13 036**	**12,1%**	**64,1%**
Energy sources	20 000	2 442	12,2%	2 442	12,2%	12 838	21,0%	(81,0%)
Water Management	55 120	18 947	34,4%	18 947	34,4%	198	,4%	9 483,1%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**848 537**	**303 107**	**35,7%**	**303 107**	**35,7%**	**282 359**	**33,2%**	**7,3%**
Property rates	70 743	13 303	18,8%	13 303	18,8%	11 205	17,7%	18,7%
Service charges	280 913	80 677	28,7%	80 677	28,7%	72 971	27,4%	10,6%
Other revenue	85 058	36 274	42,6%	36 274	42,6%	32 829	30,5%	10,5%
Transfers and Subsidies - Operational	273 460	107 647	39,4%	107 647	39,4%	105 577	41,7%	2,0%
Transfers and Subsidies - Capital	125 587	63 942	50,9%	63 942	50,9%	57 428	38,9%	11,3%
Interest	12 775	1 264	9,9%	1 264	9,9%	2 349	17,6%	(46,2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(663 432)**	**(200 945)**	**30,3%**	**(200 945)**	**30,3%**	**(184 290)**	**28,5%**	**9,0%**
Suppliers and employees	(663 016)	(200 938)	30,3%	(200 938)	30,3%	(184 280)	28,6%	9,0%
Finance charges	(356)	(7)	2,0%	(7)	2,0%	(10)	,8%	(32,7%)
Transfers and grants	(60)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**185 105**	**102 162**	**55,2%**	**102 162**	**55,2%**	**98 069**	**47,7%**	**4,2%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(50 426)**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	(50 426)	-	(100,0%)
Payments	**(134 546)**	**(44 592)**	**33,1%**	**(44 592)**	**33,1%**	**(24 597)**	**14,9%**	**81,3%**
Capital assets	(134 546)	(44 592)	33,1%	(44 592)	33,1%	(24 597)	14,9%	81,3%
Net Cash from/(used) Investing Activities	**(134 546)**	**(44 592)**	**33,1%**	**(44 592)**	**33,1%**	**(75 024)**	**45,4%**	**(40,6%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**50 559**	**57 571**	**113,9%**	**57 571**	**113,9%**	**23 045**	**54,8%**	**149,8%**
Cash/cash equivalents at the year begin:	36 946	7 721	20,9%	7 721	20,9%	36 948	47,2%	(79,1%)
Cash/cash equivalents at the year end:	87 505	65 292	74,6%	65 292	74,6%	59 992	49,9%	8,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	4 005	17,5%	2 150	9,4%	1 179	5,1%	15 569	68,0%	22 904	11,6%	(833)	(3,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 988	36,9%	3 136	11,6%	1 228	4,5%	12 682	46,9%	27 034	13,7%	(108)	(,4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 306	8,8%	2 938	4,9%	2 252	3,7%	49 954	82,6%	60 449	30,6%	(556)	(,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 025	9,7%	1 925	6,2%	1 357	4,4%	24 817	79,7%	31 124	15,7%	(736)	(2,4%)	-	-
Receivables from Exchange Transactions - Waste Management	1 633	9,7%	926	5,5%	765	4,5%	13 489	80,2%	16 813	8,5%	(384)	(2,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 076	3,9%	1 030	3,7%	1 048	3,8%	24 379	88,5%	27 533	13,9%	(574)	(2,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	364	3,1%	315	2,7%	347	2,9%	10 776	91,3%	11 803	6,0%	(205)	(1,7%)	-	-
Total By Income Source	**25 397**	**12,8%**	**12 420**	**6,3%**	**8 177**	**4,1%**	**151 665**	**76,7%**	**197 659**	**100,0%**	**(3 397)**	**(1,7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 113	5,9%	1 952	3,7%	1 171	2,2%	46 158	88,1%	52 394	26,5%	-	-	-	-
Commercial	14 666	25,9%	5 279	9,3%	2 923	5,2%	33 811	59,7%	56 679	28,7%	(96)	(,2%)	-	-
Households	7 618	8,6%	5 189	5,9%	4 083	4,6%	71 697	80,9%	88 586	44,8%	(3 300)	(3,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**25 397**	**12,8%**	**12 420**	**6,3%**	**8 177**	**4,1%**	**151 665**	**76,7%**	**197 659**	**100,0%**	**(3 397)**	**(1,7%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	10 161	100,0%	-	-	-	-	-	-	10 161	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 161**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**10 161**	**100,0%**

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Chief Financial Officer	Mr Levy Mashiane	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	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	**814 694**	**171 796**	**21,1%**	**171 796**	**21,1%**	**192 189**	**25,1%**	**(10,6%)**
Exchange Revenue								
Service charges - Electricity	266 125	38 642	14,5%	38 642	14,5%	64 089	25,5%	(39,7%)
Service charges - Water	70 329	7 399	10,5%	7 399	10,5%	15 098	22,0%	(51,0%)
Service charges - Waste Water Management	52 201	13 110	25,1%	13 110	25,1%	12 260	23,5%	6,9%
Service charges - Waste Management	49 336	11 943	24,2%	11 943	24,2%	12 702	29,5%	(6,0%)
Sale of Goods and Rendering of Services	9 820	48	,5%	48	,5%	1 053	13,5%	(95,4%)
Agency services	479	141	29,4%	141	29,4%	95	16,0%	47,9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 925	16 140	43,7%	16 140	43,7%	9 379	26,0%	72,1%
Interest earned from Current and Non Current Assets	527	113	21,4%	113	21,4%	138	22,0%	(18,1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 112	1 090	51,6%	1 090	51,6%	497	24,8%	119,2%
Licence and permits	60	-	-	-	-	6	16,5%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	21 379	42	,2%	42	,2%	107	,5%	(61,1%)
Non-Exchange Revenue								
Property rates	189 924	46 531	24,5%	46 531	24,5%	42 980	24,2%	8,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	961	43	4,5%	43	4,5%	297	42,5%	(85,6%)
Licences or permits	1 541	348	22,6%	348	22,6%	339	18,7%	2,6%
Transfer and subsidies - Operational	76 741	32 131	41,9%	32 131	41,9%	27 537	38,9%	16,7%
Interest	21 393	-	-	-	-	5 424	29,9%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	488	4 076	834,7%	4 076	834,7%	188	37,6%	2 068,0%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	14 351	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**808 337**	**152 353**	**18,8%**	**152 353**	**18,8%**	**141 170**	**17,0%**	**7,9%**
Employee related costs	264 049	63 075	23,9%	63 075	23,9%	59 359	21,0%	6,3%
Remuneration of councillors	6 848	1 709	25,0%	1 709	25,0%	1 630	23,9%	4,9%
Bulk purchases - electricity	191 095	27 192	14,2%	27 192	14,2%	22 657	11,9%	20,0%
Inventory consumed	19 385	5 901	30,4%	5 901	30,4%	3 238	13,3%	82,2%
Debt impairment	48 572	-	-	-	-	-	-	-
Depreciation and amortisation	54 423	13 205	24,3%	13 205	24,3%	12 432	22,5%	6,2%
Interest	27 859	2 669	9,6%	2 669	9,6%	2 420	9,6%	10,3%
Contracted services	85 154	26 046	30,6%	26 046	30,6%	16 451	15,9%	58,3%
Transfers and subsidies	24	-	-	-	-	-	-	-
Irrecoverable debts written off	21 723	10	-	10	-	5 341	22,4%	(99,8%)
Operational costs	88 532	12 547	14,2%	12 547	14,2%	17 642	19,4%	(28,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	671	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 357**	**19 443**	**-**	**19 443**	**-**	**51 018**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	23 991	16 708	69,6%	16 708	69,6%	1 458	3,4%	1 046,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 348**	**36 150**		**36 150**		**52 476**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 348**	**36 150**		**36 150**		**52 476**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 348**	**36 150**		**36 150**		**52 476**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 348**	**36 150**		**36 150**		**52 476**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**76 482**	**17 790**	**23,3%**	**17 790**	**23,3%**	**12 105**	**13,3%**	**47,0%**
National Government	23 991	14 622	60,9%	14 622	60,9%	2 170	5,0%	573,8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 991**	**14 622**	**60,9%**	**14 622**	**60,9%**	**2 170**	**5,0%**	**573,8%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	52 491	3 168	6,0%	3 168	6,0%	9 936	21,0%	(68,1%)
Capital Expenditure Functional	**76 482**	**17 790**	**23,3%**	**17 790**	**23,3%**	**12 105**	**13,3%**	**47,0%**
Municipal governance and administration	**30 524**	**3 241**	**10,6%**	**3 241**	**10,6%**	**7 037**	**44,0%**	**(53,9%)**
Executive and Council	5 576	44	,8%	44	,8%	-	-	(100,0%)
Finance and administration	24 948	3 197	12,8%	3 197	12,8%	7 037	44,0%	(54,6%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**8 458**	**5 387**	**63,7%**	**5 387**	**63,7%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	8 458	5 387	63,7%	5 387	63,7%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**37 500**	**9 161**	**24,4%**	**9 161**	**24,4%**	**5 068**	**7,9%**	**80,7%**
Energy sources	14 853	(158)	(1,1%)	(158)	(1,1%)	397	3,9%	(139,9%)
Water Management	17 474	4 323	24,7%	4 323	24,7%	3 335	11,3%	29,6%
Waste Water Management	5 173	4 997	96,6%	4 997	96,6%	1 336	5,4%	273,9%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**874 732**	**210 524**	**24,1%**	**210 524**	**24,1%**	**230 928**	**31,1%**	**(8,8%)**
Property rates	177 977	20 804	11,7%	20 804	11,7%	21 950	12,4%	(5,2%)
Service charges	471 123	25 003	5,3%	25 003	5,3%	51 911	14,2%	(51,8%)
Other revenue	70 593	114 164	161,7%	114 164	161,7%	155 250	452,4%	(26,5%)
Transfers and Subsidies - Operational	76 717	31 902	41,6%	31 902	41,6%	1	-	3 641 732,4%
Transfers and Subsidies - Capital	23 991	18 492	77,1%	18 492	77,1%	-	-	(100,0%)
Interest	54 331	158	,3%	158	,3%	1 815	3,6%	(91,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(735 219)**	**(163 944)**	**22,3%**	**(163 944)**	**22,3%**	**(51 012)**	**7,3%**	**221,4%**
Suppliers and employees	(707 335)	(163 944)	23,2%	(163 944)	23,2%	(51 012)	7,3%	221,4%
Finance charges	(27 859)	-	-	-	-	-	-	-
Transfers and grants	(24)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**139 513**	**46 579**	**33,4%**	**46 579**	**33,4%**	**179 916**	**426,1%**	**(74,1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**69**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	69	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(66 287)**	**(17 099)**	**25,8%**	**(17 099)**	**25,8%**	**(18 232)**	**20,1%**	**(6,2%)**
Capital assets	(66 287)	(17 099)	25,8%	(17 099)	25,8%	(18 232)	20,1%	(6,2%)
Net Cash from/(used) Investing Activities	**(66 287)**	**(17 099)**	**25,8%**	**(17 099)**	**25,8%**	**(18 163)**	**20,0%**	**(5,9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**292**	**-**	**292**	**-**	**132**	**-**	**120,8%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	292	-	292	-	132	-	120,8%
Payments	**(1 924)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 924)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 924)**	**292**	**(15,2%)**	**292**	**(15,2%)**	**132**	**-**	**120,8%**
Net Increase/(Decrease) in cash held	**71 301**	**29 772**	**41,8%**	**29 772**	**41,8%**	**161 885**	**(332,8%)**	**(81,6%)**
Cash/cash equivalents at the year begin:	13 191	-	-	-	-	14 310	(26,2%)	(100,0%)
Cash/cash equivalents at the year end:	**84 492**	**29 772**	**35,2%**	**29 772**	**35,2%**	**176 196**	**(170,6%)**	**(83,1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	3 744	5,3%	2 660	3,8%	1 829	2,6%	62 393	88,3%	70 627	10,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 828	5,4%	8 939	6,2%	4 639	3,2%	123 874	85,3%	145 280	21,0%	(5)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 762	9,8%	6 750	5,2%	9 023	6,9%	101 895	78,1%	130 430	18,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 474	9,0%	3 584	5,9%	2 168	3,6%	49 613	81,5%	60 839	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 292	5,2%	3 259	3,9%	2 145	2,6%	73 058	88,3%	82 754	12,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 461	2,8%	5 406	2,7%	5 251	2,7%	180 867	91,8%	196 985	28,4%	(5)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	235	4,2%	247	4,5%	493	8,9%	4 558	82,4%	5 534	,8%	-	-	-	-
Total By Income Source	**39 796**	**5,7%**	**30 846**	**4,5%**	**25 549**	**3,7%**	**596 257**	**86,1%**	**692 449**	**100,0%**	**(10)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 046	27,3%	2 820	25,2%	2 583	23,1%	2 725	24,4%	11 174	1,6%	-	-	-	-
Commercial	18 653	7,5%	14 771	5,9%	11 246	4,5%	204 951	82,1%	249 620	36,0%	(5)	-	-	-
Households	18 098	4,2%	13 255	3,1%	11 720	2,7%	388 581	90,0%	431 654	62,3%	(5)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**39 796**	**5,7%**	**30 846**	**4,5%**	**25 549**	**3,7%**	**596 257**	**86,1%**	**692 449**	**100,0%**	**(10)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	27	-	33 939	16,5%	-	-	171 956	83,5%	205 922	32,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 804	1,6%	-	-	2 018	,5%	424 309	98,0%	433 130	67,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 831**	**1,1%**	**33 939**	**5,3%**	**2 018**	**,3%**	**596 265**	**93,3%**	**639 052**	**100,0%**

Contact Details

Municipal Manager	Mr Lebogang Seetile	053 723 6000
Chief Financial Officer	Mr Lebogang Seetile	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
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	**127 355**	**49 558**	**38,9%**	**49 558**	**38,9%**	**49 367**	**40,0%**	**,4%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 012	143	3,6%	143	3,6%	766	48,9%	(81,4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	830	63	7,5%	63	7,5%	128	16,4%	(51,1%)
Interest earned from Current and Non Current Assets	1 922	348	18,1%	348	18,1%	392	21,6%	(11,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	40	13,2%	40	13,2%	99	34,1%	(59,1%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	276	12	4,3%	12	4,3%	28	10,6%	(56,7%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	120 009	48 953	40,8%	48 953	40,8%	47 955	40,4%	2,1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**126 675**	**23 442**	**18,5%**	**23 442**	**18,5%**	**31 890**	**24,5%**	**(26,5%)**
Employee related costs	96 066	15 194	15,8%	15 194	15,8%	21 227	22,5%	(28,4%)
Remuneration of councillors	6 510	1 033	15,9%	1 033	15,9%	1 469	22,6%	(29,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	115	2	1,5%	2	1,5%	2	,2%	6,0%
Debt impairment	100	-	-	-	-	-	-	-
Depreciation and amortisation	5 198	-	-	-	-	-	-	-
Interest	440	1	,2%	1	,2%	0	-	570,2%
Contracted services	7 964	1 439	18,1%	1 439	18,1%	2 501	25,2%	(42,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	100	-	-	-	-	-	-	-
Operational costs	10 183	5 773	56,7%	5 773	56,7%	6 690	58,5%	(13,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**680**	**26 116**	**-**	**26 116**	**-**	**17 477**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	120	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**680**	**26 116**		**26 116**		**17 597**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**680**	**26 116**		**26 116**		**17 597**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**680**	**26 116**		**26 116**		**17 597**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**680**	**26 116**		**26 116**		**17 597**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**680**	**228**	**33,5%**	**228**	**33,5%**	**(13 410)**	**(1 972,1%)**	**(101,7%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	(111)	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**(111)**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	680	228	33,5%	228	33,5%	(13 300)	(1 955,9%)	(101,7%)
Capital Expenditure Functional	**680**	**228**	**33,5%**	**228**	**33,5%**	**(13 423)**	**(1 973,9%)**	**(101,7%)**
Municipal governance and administration	**400**	**140**	**35,0%**	**140**	**35,0%**	**(6 675)**	**(1 171,1%)**	**(102,1%)**
Executive and Council	-	-	-	-	-	(1 456)	-	(100,0%)
Finance and administration	400	140	35,0%	140	35,0%	(5 219)	(915,7%)	(102,7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**280**	**-**	**-**	**-**	**-**	**(4 801)**	**(4 364,1%)**	**(100,0%)**
Community and Social Services	280	-	-	-	-	(4 519)	(4 107,9%)	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	(273)	-	(100,0%)
Health	-	-	-	-	-	(9)	-	(100,0%)
Economic and Environmental Services	**-**	**88**	**-**	**88**	**-**	**(1 947)**	**-**	**(104,5%)**
Planning and Development	-	88	-	88	-	(1 947)	-	(104,5%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**125 676**	**112 234**	**89,3%**	**112 234**	**89,3%**	**(129 294)**	**(105,1%)**	**(186,8%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	3 470	295	8,5%	295	8,5%	892	41,8%	(67,0%)
Transfers and Subsidies - Operational	120 285	111 614	92,8%	111 614	92,8%	(121 252)	(101,8%)	(192,1%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	1 922	326	16,9%	326	16,9%	(8 935)	(493,3%)	(103,6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(120 996)**	**(0)**	**-**	**(0)**	**-**	**11 622**	**(9,2%)**	**(100,0%)**
Suppliers and employees	(120 956)	(0)	-	(0)	-	11 622	(9,2%)	(100,0%)
Finance charges	(40)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 680**	**112 234**	**2 397,9%**	**112 234**	**2 397,9%**	**(117 672)**	**3 206,4%**	**(195,4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(460)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(460)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(460)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**438**	**-**	**(100,0%)**
Repayment of borrowing	-	-	-	-	-	438	-	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**438**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**4 220**	**112 234**	**2 659,3%**	**112 234**	**2 659,3%**	**(117 234)**	**2 633,3%**	**(195,7%)**
Cash/cash equivalents at the year begin:	658	-	-	-	-	608	11,1%	(100,0%)
Cash/cash equivalents at the year end:	4 878	112 234	2 300,8%	112 234	2 300,8%	(116 626)	(11 420,5%)	(196,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	458	100,0%	458	16,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	128	5,7%	1	,1%	67	3,0%	2 073	91,3%	2 270	83,2%	-	-	-	-
Total By Income Source	**128**	**4,7%**	**1**	**-**	**67**	**2,5%**	**2 531**	**92,8%**	**2 728**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	20	1,4%	-	-	19	1,4%	1 379	97,2%	1 418	52,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	109	8,3%	1	,1%	48	3,6%	1 152	87,9%	1 310	48,0%	-	-	-	-
Total By Customer Group	**128**	**4,7%**	**1**	**-**	**67**	**2,5%**	**2 531**	**92,8%**	**2 728**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	5	26,4%	13	73,6%	-	-	17	1,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	837	83,1%	329	32,7%	4	,4%	(163)	(16,1%)	1 008	97,1%
Auditor-General	13	100,0%	-	-	-	-	-	-	13	1,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**851**	**81,9%**	**334**	**32,2%**	**16**	**1,6%**	**(163)**	**(15,7%)**	**1 038**	**100,0%**

Contact Details

Municipal Manager	Mr Kagiso Klaas Teise	053 712 8731
Chief Financial Officer	Ms Cebile Sibanyoni	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
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	**126 487**	**30 136**	**23,8%**	**30 136**	**23,8%**	**35 572**	**24,2%**	**(15,3%)**
Exchange Revenue								
Service charges - Electricity	28 982	3 037	10,5%	3 037	10,5%	4 743	17,7%	(36,0%)
Service charges - Water	8 318	1 734	20,8%	1 734	20,8%	1 635	18,6%	6,0%
Service charges - Waste Water Management	4 893	1 193	24,4%	1 193	24,4%	1 134	34,3%	5,2%
Service charges - Waste Management	5 686	1 289	22,7%	1 289	22,7%	1 024	16,8%	25,9%
Sale of Goods and Rendering of Services	121	50	41,0%	50	41,0%	1 359	98,1%	(96,3%)
Agency services	455	205	45,1%	205	45,1%	46	25,4%	347,8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 968	2 064	29,6%	2 064	29,6%	1 686	21,2%	22,4%
Interest earned from Current and Non Current Assets	-	7	-	7	-	7	,8%	(3,8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	467	129	27,7%	129	27,7%	88	62,1%	47,4%
Rental from Fixed Assets	2 586	354	13,7%	354	13,7%	273	33,7%	29,6%
Licence and permits	1 034	11	1,1%	11	1,1%	1	1,8%	1 808,2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	888	125	14,0%	125	14,0%	(1)	(,7%)	(20 090,2%)
Non-Exchange Revenue								
Property rates	23 553	18 642	79,1%	18 642	79,1%	12 174	42,6%	53,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	-	-	-	-	12	111,0%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 841	629	1,9%	629	1,9%	11 112	35,0%	(94,3%)
Interest	-	374	-	374	-	185	4,9%	102,3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	9 552	296	3,1%	296	3,1%	93	,9%	218,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	131	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**136 326**	**24 462**	**17,9%**	**24 462**	**17,9%**	**17 384**	**13,5%**	**40,7%**
Employee related costs	48 806	11 446	23,5%	11 446	23,5%	10 617	26,0%	7,8%
Remuneration of councillors	4 811	1 413	29,4%	1 413	29,4%	1 273	27,4%	11,0%
Bulk purchases - electricity	26 021	4 634	17,8%	4 634	17,8%	194	,8%	2 290,3%
Inventory consumed	1 554	67	4,3%	67	4,3%	89	6,3%	(24,5%)
Debt impairment	3 248	-	-	-	-	-	-	-
Depreciation and amortisation	12 616	-	-	-	-	-	-	-
Interest	10 372	915	8,8%	915	8,8%	1	-	61 611,6%
Contracted services	10 174	1 574	15,5%	1 574	15,5%	904	6,9%	74,1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 056	406	19,8%	406	19,8%	498	28,9%	(18,3%)
Operational costs	16 368	4 006	24,5%	4 006	24,5%	3 807	24,5%	5,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	298	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 839)**	**5 674**	**-**	**5 674**	**-**	**18 188**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	16 904	1 044	6,2%	1 044	6,2%	2 438	19,1%	(57,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 065**	**6 718**		**6 718**		**20 626**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 065**	**6 718**		**6 718**		**20 626**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 065**	**6 718**		**6 718**		**20 626**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 065**	**6 718**		**6 718**		**20 626**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**21 727**	**1 708**	**7,9%**	**1 708**	**7,9%**	**3 040**	**21,6%**	**(43,8%)**
National Government	16 957	1 702	10,0%	1 702	10,0%	3 040	23,8%	(44,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 957**	**1 702**	**10,0%**	**1 702**	**10,0%**	**3 040**	**23,8%**	**(44,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 770	6	,1%	6	,1%	-	-	(100,0%)
Capital Expenditure Functional	**21 727**	**1 708**	**7,9%**	**1 708**	**7,9%**	**3 040**	**21,6%**	**(43,8%)**
Municipal governance and administration	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	150	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**704**	**7,8%**	**704**	**7,8%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	9 000	704	7,8%	704	7,8%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 190**	**6**	**,5%**	**6**	**,5%**	**-**	**-**	**(100,0%)**
Planning and Development	540	6	1,1%	6	1,1%	-	-	(100,0%)
Road Transport	650	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**11 387**	**998**	**8,8%**	**998**	**8,8%**	**3 040**	**23,8%**	**(67,2%)**
Energy sources	1 000	-	-	-	-	-	-	-
Water Management	9 587	998	10,4%	998	10,4%	1 044	20,9%	(4,5%)
Waste Water Management	800	-	-	-	-	1 996	25,7%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**143 395**	**97 543**	**68,0%**	**97 543**	**68,0%**	**71 373**	**60,1%**	**36,7%**
Property rates	18 522	4 630	25,0%	4 630	25,0%	16 096	70,3%	(71,2%)
Service charges	58 530	49 102	83,9%	49 102	83,9%	39 464	109,5%	24,4%
Other revenue	16 598	23 237	140,0%	23 237	140,0%	(107 488)	(1 187,3%)	(121,6%)
Transfers and Subsidies - Operational	32 841	15 045	45,8%	15 045	45,8%	61 804	194,6%	(75,7%)
Transfers and Subsidies - Capital	16 904	5 517	32,6%	5 517	32,6%	61 497	482,0%	(91,0%)
Interest	-	12	-	12	-	0	-	7 132,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(132 834)**	**(32 255)**	**24,3%**	**(32 255)**	**24,3%**	**(33 804)**	**30,9%**	**(4,6%)**
Suppliers and employees	(122 462)	(32 255)	26,3%	(32 255)	26,3%	(33 804)	34,2%	(4,6%)
Finance charges	(10 372)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**10 561**	**65 288**	**618,2%**	**65 288**	**618,2%**	**37 570**	**401,0%**	**73,8%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(24 986)**	**(1 855)**	**7,4%**	**(1 855)**	**7,4%**	**(3 496)**	**24,9%**	**(46,9%)**
Capital assets	(24 986)	(1 855)	7,4%	(1 855)	7,4%	(3 496)	24,9%	(46,9%)
Net Cash from/(used) Investing Activities	**(24 986)**	**(1 855)**	**7,4%**	**(1 855)**	**7,4%**	**(3 496)**	**24,9%**	**(46,9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(14 425)**	**63 432**	**(439,8%)**	**63 432**	**(439,8%)**	**34 074**	**(725,7%)**	**86,2%**
Cash/cash equivalents at the year begin:	306	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(14 119)**	**63 432**	**(449,3%)**	**63 432**	**(449,3%)**	**34 074**	**256,8%**	**86,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	1 447	3,4%	784	1,8%	540	1,3%	39 669	93,5%	42 441	23,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 118	13,4%	477	5,7%	150	1,8%	6 590	79,1%	8 335	4,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 541	3,8%	11 489	17,1%	403	,6%	52 619	78,5%	67 052	36,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 058	4,0%	681	2,5%	423	1,6%	24 617	91,9%	26 779	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	979	3,5%	607	2,2%	382	1,4%	25 692	92,9%	27 659	15,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	3,0%	33	1,1%	39	1,3%	2 837	94,6%	2 999	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	1,9%	79	,9%	83	1,0%	8 238	96,2%	8 559	4,7%	-	-	-	-
Total By Income Source	**7 390**	**4,0%**	**14 150**	**7,7%**	**2 021**	**1,1%**	**160 263**	**87,2%**	**183 824**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	183	1,5%	2 015	16,0%	49	,4%	10 365	82,2%	12 612	6,9%	-	-	-	-
Commercial	1 467	5,9%	4 828	19,3%	168	,7%	18 574	74,2%	25 036	13,6%	-	-	-	-
Households	5 740	3,9%	7 308	5,0%	1 804	1,2%	131 324	89,8%	146 176	79,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 390**	**4,0%**	**14 150**	**7,7%**	**2 021**	**1,1%**	**160 263**	**87,2%**	**183 824**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	3 049	3,4%	3 076	3,4%	83 070	93,1%	89 195	81,3%
Bulk Water	-	-	-	-	68	20,4%	265	79,6%	333	,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 623	16,2%	83	,8%	307	3,1%	7 986	79,9%	9 998	9,1%
Auditor-General	423	4,1%	-	-	90	,9%	9 715	95,0%	10 228	9,3%
Other	-	-	2	65,5%	1	34,5%	-	-	2	-
Medical Aid deductions	-	-	-	-	-	-	9	100,0%	9	-
Total	**2 046**	**1,9%**	**3 133**	**2,9%**	**3 541**	**3,2%**	**101 045**	**92,1%**	**109 766**	**100,0%**

Contact Details

Municipal Manager	Mr Joseph Gerhardus Cloete	027 851 1137
Chief Financial Officer	Mrs Dineo Moshobane	027 851 1131

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
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	**527 919**	**108 657**	**20,6%**	**108 657**	**20,6%**	**116 089**	**25,3%**	**(6,4%)**
Exchange Revenue								
Service charges - Electricity	159 927	33 776	21,1%	33 776	21,1%	39 246	32,5%	(13,9%)
Service charges - Water	61 257	7 972	13,0%	7 972	13,0%	9 076	15,7%	(12,2%)
Service charges - Waste Water Management	22 600	2 700	11,9%	2 700	11,9%	3 863	18,0%	(30,1%)
Service charges - Waste Management	26 984	3 247	12,0%	3 247	12,0%	4 484	17,3%	(27,6%)
Sale of Goods and Rendering of Services	4 389	118	2,7%	118	2,7%	109	2,8%	8,3%
Agency services	98	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 281	9 926	42,6%	9 926	42,6%	5 830	26,1%	70,3%
Interest earned from Current and Non Current Assets	16 933	5 707	33,7%	5 707	33,7%	156	3,5%	3 554,7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 308	-	-	-	-	299	23,8%	(100,0%)
Rental from Fixed Assets	3 549	114	3,2%	114	3,2%	475	14,0%	(75,9%)
Licence and permits	4 024	589	14,6%	589	14,6%	674	40,5%	(12,7%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	577	123	21,3%	123	21,3%	154	37,7%	(20,3%)
Non-Exchange Revenue								
Property rates	59 953	9 355	15,6%	9 355	15,6%	21 540	37,5%	(56,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	635	1	,2%	1	,2%	3	,5%	(51,9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	77 232	31 170	40,4%	31 170	40,4%	29 403	40,1%	6,0%
Interest	4 585	3 413	74,4%	3 413	74,4%	293	6,7%	1 064,7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	446	-	446	-	484	-	(7,8%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	60 588	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**564 107**	**135 798**	**24,1%**	**135 798**	**24,1%**	**74 622**	**16,4%**	**82,0%**
Employee related costs	119 328	26 395	22,1%	26 395	22,1%	25 412	24,1%	3,9%
Remuneration of councillors	8 045	1 916	23,8%	1 916	23,8%	1 718	23,6%	11,5%
Bulk purchases - electricity	152 145	47 393	31,2%	47 393	31,2%	32 804	26,1%	44,5%
Inventory consumed	54 491	13 533	24,8%	13 533	24,8%	3 547	7,1%	281,5%
Debt impairment	42 900	34 950	81,5%	34 950	81,5%	-	-	(100,0%)
Depreciation and amortisation	72 392	-	-	-	-	-	-	-
Interest	20 653	1 401	6,8%	1 401	6,8%	1 178	6,8%	18,9%
Contracted services	45 075	6 906	15,3%	6 906	15,3%	6 524	29,4%	5,9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	-	-	-	-	-	-	-
Operational costs	37 828	3 304	8,7%	3 304	8,7%	3 439	12,5%	(3,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	10 152	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 188)**	**(27 141)**	**-**	**(27 141)**	**-**	**41 466**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	22 696	3 094	13,6%	3 094	13,6%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(13 492)**	**(24 048)**		**(24 048)**		**41 466**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(13 492)**	**(24 048)**		**(24 048)**		**41 466**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 492)**	**(24 048)**		**(24 048)**		**41 466**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 492)**	**(24 048)**		**(24 048)**		**41 466**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**77 642**	**5 400**	**7,0%**	**5 400**	**7,0%**	**224**	**,8%**	**2 310,7%**
National Government	47 139	2 690	5,7%	2 690	5,7%	224	,9%	1 101,1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 139**	**2 690**	**5,7%**	**2 690**	**5,7%**	**224**	**,9%**	**1 101,1%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	30 503	2 709	8,9%	2 709	8,9%	-	-	(100,0%)
Capital Expenditure Functional	**77 642**	**5 400**	**7,0%**	**5 400**	**7,0%**	**224**	**,8%**	**2 310,7%**
Municipal governance and administration	**1 050**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 050	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 063**	**37**	**,4%**	**37**	**,4%**	**-**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9 063	37	,4%	37	,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**67 529**	**5 362**	**7,9%**	**5 362**	**7,9%**	**224**	**,9%**	**2 294,1%**
Energy sources	4 517	-	-	-	-	-	-	-
Water Management	9 695	-	-	-	-	-	-	-
Waste Water Management	53 317	5 362	10,1%	5 362	10,1%	224	,9%	2 294,1%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**493 840**	**242 032**	**49,0%**	**242 032**	**49,0%**	**186 471**	**49,8%**	**29,8%**
Property rates	47 117	6	-	6	-	61 874	112,5%	(100,0%)
Service charges	236 208	9 473	4,0%	9 473	4,0%	419 103	204,2%	(97,7%)
Other revenue	70 374	9 630	13,7%	9 630	13,7%	(756 637)	(18 473,3%)	(101,3%)
Transfers and Subsidies - Operational	77 232	216 399	280,2%	216 399	280,2%	426 931	538,3%	(49,3%)
Transfers and Subsidies - Capital	22 696	6 426	28,3%	6 426	28,3%	35 000	133,0%	(81,6%)
Interest	40 213	98	,2%	98	,2%	200	4,5%	(51,1%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(529 180)**	**(146 276)**	**27,6%**	**(146 276)**	**27,6%**	**(85 538)**	**24,6%**	**71,0%**
Suppliers and employees	(508 527)	(146 276)	28,8%	(146 276)	28,8%	(85 538)	25,9%	71,0%
Finance charges	(20 653)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(35 340)**	**95 756**	**(271,0%)**	**95 756**	**(271,0%)**	**100 933**	**381,3%**	**(5,1%)**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(89 289)**	**(6 287)**	**7,0%**	**(6 287)**	**7,0%**	**(258)**	**,9%**	**2 340,8%**
Capital assets	(89 289)	(6 287)	7,0%	(6 287)	7,0%	(258)	,9%	2 340,8%
Net Cash from/(used) Investing Activities	**(89 289)**	**(6 287)**	**7,0%**	**(6 287)**	**7,0%**	**(258)**	**,9%**	**2 340,8%**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	**4 979**	-	**(100,0%)**
Short term loans	-	-	-	-	-	4 979	-	(100,0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	**4 979**	-	**(100,0%)**
Net Increase/(Decrease) in cash held	**(124 628)**	**89 469**	**(71,8%)**	**89 469**	**(71,8%)**	**105 654**	**(6 401,6%)**	**(15,3%)**
Cash/cash equivalents at the year begin:	253 877	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	129 249	89 469	69,2%	89 469	69,2%	105 654	4 076,3%	(15,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	9 764	6,0%	67	-	8 919	5,5%	142 941	88,4%	161 691	34,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 543	26,0%	1 510	2,1%	8 053	11,3%	43 300	60,6%	71 407	15,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 347	8,9%	48	-	5 586	5,3%	90 041	85,7%	105 022	22,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 117	8,0%	9	-	2 081	5,3%	33 748	86,6%	38 955	8,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 804	6,4%	21	-	3 359	4,5%	66 698	89,1%	74 882	16,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	,9%	0	-	4	,6%	745	98,5%	756	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 013)	(45,7%)	9	,1%	225	1,7%	18 943	143,9%	13 163	2,8%	-	-	-	-
Total By Income Source	**39 569**	**8,5%**	**1 664**	**,4%**	**28 228**	**6,1%**	**396 415**	**85,1%**	**465 876**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 646	22,3%	13	,1%	1 464	9,0%	11 233	68,7%	16 355	3,5%	-	-	-	-
Commercial	11 136	13,4%	1 517	1,8%	7 212	8,7%	63 063	76,0%	82 928	17,8%	-	-	-	-
Households	24 787	6,8%	135	-	19 552	5,3%	322 119	87,9%	366 592	78,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**39 569**	**8,5%**	**1 664**	**,4%**	**28 228**	**6,1%**	**396 415**	**85,1%**	**465 876**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	15 552	6,4%	19	-	-	-	226 075	93,6%	241 647	48,5%
Bulk Water	-	-	-	-	-	-	225 737	100,0%	225 737	45,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 263	31,1%	105	,4%	15	,1%	20 415	68,5%	29 799	6,0%
Auditor-General	12	1,3%	-	-	-	-	889	98,7%	901	,2%
Other	-	-	-	-	-	-	7	100,0%	7	-
Medical Aid deductions	646	100,0%	-	-	-	-	-	-	646	,1%
Total	**25 473**	**5,1%**	**124**	-	**15**	-	**473 123**	**94,9%**	**498 736**	**100,0%**

Contact Details

Municipal Manager	Ms R Sebela	027 718 8100
Chief Financial Officer	Mr Heinri Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 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	**85 045**	**30 858**	**36,3%**	**30 858**	**36,3%**	**9 657**	**11,4%**	**219,6%**
Exchange Revenue								
Service charges - Electricity	10 554	1 495	14,2%	1 495	14,2%	1 405	13,1%	6,4%
Service charges - Water	2 641	620	23,5%	620	23,5%	1 078	42,8%	(42,4%)
Service charges - Waste Water Management	1 574	588	37,4%	588	37,4%	510	33,8%	15,4%
Service charges - Waste Management	1 713	529	30,9%	529	30,9%	454	27,7%	16,4%
Sale of Goods and Rendering of Services	40	6	15,4%	6	15,4%	25	65,9%	(75,1%)
Agency services	1 062	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 599	3 246	49,2%	3 246	49,2%	1 488	23,4%	118,1%
Interest earned from Current and Non Current Assets	450	9	1,9%	9	1,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	241	47	19,6%	47	19,6%	48	20,8%	(1,8%)
Licence and permits	1	2	396,8%	2	396,8%	0	88,0%	350,8%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 324	0	-	0	-	-	-	(100,0%)
Non-Exchange Revenue								
Property rates	13 077	9 952	76,1%	9 952	76,1%	6 420	51,6%	55,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 539	14 354	37,2%	14 354	37,2%	-	-	(100,0%)
Interest	5 163	-	-	-	-	(1 804)	(36,5%)	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	66	9	14,1%	9	14,1%	33	52,0%	(71,6%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**108 448**	**22 129**	**20,4%**	**22 129**	**20,4%**	**11 549**	**10,5%**	**91,6%**
Employee related costs	35 054	8 753	25,0%	8 753	25,0%	7 722	24,8%	13,3%
Remuneration of councillors	4 654	1 238	26,6%	1 238	26,6%	1 186	23,7%	4,4%
Bulk purchases - electricity	15 573	9 338	60,0%	9 338	60,0%	551	3,9%	1 594,2%
Inventory consumed	2 377	763	32,1%	763	32,1%	219	6,7%	248,7%
Debt impairment	11 966	-	-	-	-	-	-	-
Depreciation and amortisation	19 452	-	-	-	-	-	-	-
Interest	897	80	8,9%	80	8,9%	-	-	(100,0%)
Contracted services	4 230	149	3,5%	149	3,5%	89	1,7%	67,7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	14 244	1 808	12,7%	1 808	12,7%	1 782	18,9%	1,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 403)**	**8 728**	**-**	**8 728**	**-**	**(1 893)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	8 179	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(15 224)**	**8 728**		**8 728**		**(1 893)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(15 224)**	**8 728**		**8 728**		**(1 893)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(15 224)**	**8 728**		**8 728**		**(1 893)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(15 224)**	**8 728**		**8 728**		**(1 893)**		

Part 2: Capital Revenue and Expenditure

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	**9 687**	**222**	**2,3%**	**222**	**2,3%**	**-**	**-**	**(100,0%)**
National Government	8 570	127	1,5%	127	1,5%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**8 570**	**127**	**1,5%**	**127**	**1,5%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 117	95	8,5%	95	8,5%	-	-	(100,0%)
Capital Expenditure Functional	**9 687**	**222**	**2,3%**	**222**	**2,3%**	**-**	**-**	**(100,0%)**
Municipal governance and administration	**1 117**	**95**	**8,5%**	**95**	**8,5%**	**-**	**-**	**(100,0%)**
Executive and Council	33	87	260,8%	87	260,8%	-	-	(100,0%)
Finance and administration	1 084	8	,7%	8	,7%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**2 952**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	2 952	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5 618**	**127**	**2,3%**	**127**	**2,3%**	**-**	**-**	**(100,0%)**
Energy sources	175	-	-	-	-	-	-	-
Water Management	4 518	127	2,8%	127	2,8%	-	-	(100,0%)
Waste Water Management	925	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**71 540**	**17 695**	**24,7%**	**17 695**	**24,7%**	**13 454**	**19,6%**	**31,5%**
Property rates	6 541	1 253	19,2%	1 253	19,2%	974	10,9%	28,7%
Service charges	8 907	1 741	19,5%	1 741	19,5%	1 507	13,5%	15,5%
Other revenue	4 669	263	5,6%	263	5,6%	(4 209)	(374,5%)	(106,2%)
Transfers and Subsidies - Operational	38 539	14 356	37,3%	14 356	37,3%	14 154	36,1%	1,4%
Transfers and Subsidies - Capital	8 179	-	-	-	-	950	11,8%	(100,0%)
Interest	4 705	83	1,8%	83	1,8%	78	-	6,4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(74 930)**	**(27 516)**	**36,7%**	**(27 516)**	**36,7%**	**(12 017)**	**17,2%**	**129,0%**
Suppliers and employees	(74 930)	(27 516)	36,7%	(27 516)	36,7%	(12 017)	18,0%	129,0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(3 390)**	**(9 820)**	**289,7%**	**(9 820)**	**289,7%**	**1 437**	**(119,6%)**	**(783,5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(9 687)**	**(255)**	**2,6%**	**(255)**	**2,6%**	**-**	**-**	**(100,0%)**
Capital assets	(9 687)	(255)	2,6%	(255)	2,6%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(9 687)**	**(255)**	**2,6%**	**(255)**	**2,6%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**5**	**-**	**5**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	5	-	5	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**5**	**-**	**5**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(13 077)**	**(10 070)**	**77,0%**	**(10 070)**	**77,0%**	**1 437**	**(21,3%)**	**(800,9%)**
Cash/cash equivalents at the year begin:	8 255	(5 777)	(70,0%)	(5 777)	(70,0%)	492	(54,1%)	(1 274,0%)
Cash/cash equivalents at the year end:	**(4 821)**	**(9 165)**	**190,1%**	**(9 165)**	**190,1%**	**1 929**	**(25,2%)**	**(575,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	83	,3%	261	1,0%	341	1,3%	26 331	97,5%	27 016	14,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	228	3,0%	283	3,8%	158	2,1%	6 850	91,1%	7 519	3,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	811	1,4%	879	1,5%	7 458	13,1%	47 923	84,0%	57 071	29,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	199	2,4%	185	2,2%	206	2,5%	7 738	92,9%	8 328	4,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	176	1,4%	189	1,5%	293	2,3%	12 007	94,8%	12 665	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	969	1,4%	1 034	1,5%	1 216	1,7%	66 796	95,4%	70 014	36,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 202)	(23,9%)	3	-	0	-	11 394	123,9%	9 196	4,8%	-	-	-	-
Total By Income Source	**264**	**,1%**	**2 833**	**1,5%**	**9 672**	**5,0%**	**179 039**	**93,3%**	**191 808**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	210	1,4%	237	1,6%	2 296	15,5%	12 104	81,5%	14 847	7,7%	-	-	-	-
Commercial	849	1,3%	873	1,3%	2 554	3,9%	61 098	93,5%	65 374	34,1%	-	-	-	-
Households	911	,8%	1 695	1,6%	4 677	4,3%	100 304	93,2%	107 586	56,1%	-	-	-	-
Other	(1 706)	(42,6%)	29	,7%	145	3,6%	5 534	138,3%	4 002	2,1%	-	-	-	-
Total By Customer Group	**264**	**,1%**	**2 833**	**1,5%**	**9 672**	**5,0%**	**179 039**	**93,3%**	**191 808**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	8 168	78,3%	2 259	21,7%	-	-	-	-	10 426	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	4	100,0%	-	-	-	-	4	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 168**	**78,3%**	**2 262**	**21,7%**	**-**	**-**	**-**	**-**	**10 430**	**100,0%**

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Chief Financial Officer	Mr Frederick Strauss	027 652 8009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
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	**165 528**	**30 770**	**18,6%**	**30 770**	**18,6%**	**37 168**	**26,5%**	**(17,2%)**
Exchange Revenue								
Service charges - Electricity	47 234	8 074	17,1%	8 074	17,1%	9 840	22,9%	(17,9%)
Service charges - Water	12 784	2 093	16,4%	2 093	16,4%	3 877	32,2%	(46,0%)
Service charges - Waste Water Management	7 109	1 246	17,5%	1 246	17,5%	2 639	39,8%	(52,8%)
Service charges - Waste Management	7 209	1 222	17,0%	1 222	17,0%	2 564	39,1%	(52,3%)
Sale of Goods and Rendering of Services	321	40	12,6%	40	12,6%	51	17,4%	(20,4%)
Agency services	234	56	24,0%	56	24,0%	(19)	(9,0%)	(393,6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 853	476	25,7%	476	25,7%	489	29,0%	(2,7%)
Interest earned from Current and Non Current Assets	2 209	234	10,6%	234	10,6%	100	4,8%	133,4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	283	71	25,3%	71	25,3%	68	26,4%	4,3%
Licence and permits	383	298	77,9%	298	77,9%	217	62,2%	37,7%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 317	9	,2%	9	,2%	5	,1%	66,0%
Non-Exchange Revenue								
Property rates	36 740	(1)	-	(1)	-	19 926	97,2%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33	-	-	-	-	1	4,7%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	43 071	16 271	37,8%	16 271	37,8%	(2 591)	(6,3%)	(727,9%)
Interest	1 242	680	54,8%	680	54,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	509	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**174 509**	**22 493**	**12,9%**	**22 493**	**12,9%**	**28 965**	**19,0%**	**(22,3%)**
Employee related costs	58 316	8 871	15,2%	8 871	15,2%	10 389	18,0%	(14,6%)
Remuneration of councillors	6 100	866	14,2%	866	14,2%	1 194	20,3%	(27,4%)
Bulk purchases - electricity	32 131	6 660	20,7%	6 660	20,7%	8 637	29,1%	(22,9%)
Inventory consumed	505	472	93,5%	472	93,5%	602	19,6%	(21,5%)
Debt impairment	11 697	-	-	-	-	-	-	-
Depreciation and amortisation	18 091	-	-	-	-	-	-	-
Interest	2 309	0	-	0	-	-	-	(100,0%)
Contracted services	22 028	3 506	15,9%	3 506	15,9%	6 363	37,6%	(44,9%)
Transfers and subsidies	500	114	22,7%	114	22,7%	-	-	(100,0%)
Irrecoverable debts written off	6 376	136	2,1%	136	2,1%	-	-	(100,0%)
Operational costs	15 425	1 866	12,1%	1 866	12,1%	1 781	15,2%	4,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 029	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 980)**	**8 277**	**-**	**8 277**	**-**	**8 203**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	21 929	3 403	15,5%	3 403	15,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 949**	**11 680**		**11 680**		**8 203**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 949**	**11 680**		**11 680**		**8 203**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 949**	**11 680**		**11 680**		**8 203**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 949**	**11 680**		**11 680**		**8 203**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**20 392**	**2 128**	**10,4%**	**2 128**	**10,4%**	**40 033**	**29,9%**	**(94,7%)**
National Government	18 513	2 082	11,2%	2 082	11,2%	39 965	32,1%	(94,8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 513**	**2 082**	**11,2%**	**2 082**	**11,2%**	**39 965**	**32,1%**	**(94,8%)**
Borrowing	600	-	-	-	-	-	-	-
Internally generated funds	1 279	47	3,6%	47	3,6%	68	,7%	(31,8%)
Capital Expenditure Functional	**20 392**	**2 128**	**10,4%**	**2 128**	**10,4%**	**40 033**	**29,9%**	**(94,7%)**
Municipal governance and administration	**1 206**	**47**	**3,9%**	**47**	**3,9%**	**68**	**15,2%**	**(31,8%)**
Executive and Council	600	-	-	-	-	-	-	-
Finance and administration	606	47	7,7%	47	7,7%	68	22,7%	(31,8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**9 888**	**1 478**	**14,9%**	**1 478**	**14,9%**	**-**	**-**	**(100,0%)**
Community and Social Services	500	-	-	-	-	-	-	-
Sport And Recreation	9 388	1 478	15,7%	1 478	15,7%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**9 298**	**604**	**6,5%**	**604**	**6,5%**	**39 965**	**31,7%**	**(98,5%)**
Energy sources	1 299	364	28,0%	364	28,0%	400	5,0%	(9,1%)
Water Management	173	-	-	-	-	38 909	40,0%	(100,0%)
Waste Water Management	7 826	240	3,1%	240	3,1%	656	3,2%	(63,4%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**183 675**	**47 089**	**25,6%**	**47 089**	**25,6%**	**152 638**	**60,6%**	**(69,1%)**
Property rates	34 786	3 703	10,6%	3 703	10,6%	3 422	20,0%	8,2%
Service charges	75 686	15 181	20,1%	15 181	20,1%	14 018	22,4%	8,3%
Other revenue	5 994	2 516	42,0%	2 516	42,0%	81 013	1 690,4%	(96,9%)
Transfers and Subsidies - Operational	43 071	18 033	41,9%	18 033	41,9%	6 151	15,0%	193,2%
Transfers and Subsidies - Capital	21 929	7 423	33,9%	7 423	33,9%	48 034	38,6%	(84,5%)
Interest	2 209	234	10,6%	234	10,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(156 507)**	**(36 688)**	**23,4%**	**(36 688)**	**23,4%**	**(150 116)**	**128,6%**	**(75,6%)**
Suppliers and employees	(156 342)	(36 688)	23,5%	(36 688)	23,5%	(150 116)	128,7%	(75,6%)
Finance charges	(165)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**27 168**	**10 401**	**38,3%**	**10 401**	**38,3%**	**2 522**	**1,9%**	**312,4%**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(23 451)**	**(2 128)**	**9,1%**	**(2 128)**	**9,1%**	**(40 033)**	**29,9%**	**(94,7%)**
Capital assets	(23 451)	(2 128)	9,1%	(2 128)	9,1%	(40 033)	29,9%	(94,7%)
Net Cash from/(used) Investing Activities	**(23 451)**	**(2 128)**	**9,1%**	**(2 128)**	**9,1%**	**(40 033)**	**29,9%**	**(94,7%)**
Cash Flow from Financing Activities								
Receipts	-	**18**	-	**18**	-	**14**	-	**25,0%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	18	-	18	-	14	-	25,0%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	**18**	-	**18**	-	**14**	-	**25,0%**
Net Increase/(Decrease) in cash held	**3 717**	**8 291**	**223,0%**	**8 291**	**223,0%**	**(37 497)**	**(3 010,9%)**	**(122,1%)**
Cash/cash equivalents at the year begin:	6 791	3 504	51,6%	3 504	51,6%	124 885	2 818,9%	(97,2%)
Cash/cash equivalents at the year end:	**10 509**	**11 047**	**105,1%**	**11 047**	**105,1%**	**(22 930)**	**(404,0%)**	**(148,2%)**

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	1 174	3,9%	763	2,5%	624	2,1%	27 401	91,5%	29 962	21,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 179	19,4%	996	8,9%	456	4,1%	7 575	67,6%	11 206	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 404	3,2%	8 986	20,5%	613	1,4%	32 830	74,9%	43 833	31,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	679	4,8%	488	3,4%	338	2,4%	12 728	89,4%	14 233	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	677	3,3%	494	2,4%	434	2,1%	18 835	92,1%	20 440	14,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	378	2,3%	335	2,0%	385	2,3%	15 477	93,4%	16 574	12,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	2,6%	6	,4%	16	1,0%	1 468	96,0%	1 530	1,1%	-	-	-	-
Total By Income Source	**6 531**	**4,7%**	**12 068**	**8,8%**	**2 866**	**2,1%**	**116 313**	**84,4%**	**137 778**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	851	10,2%	3 002	35,9%	205	2,5%	4 306	51,5%	8 363	6,1%	-	-	-	-
Commercial	1 670	16,2%	1 762	17,1%	289	2,8%	6 560	63,8%	10 280	7,5%	-	-	-	-
Households	4 010	3,4%	7 304	6,1%	2 372	2,0%	105 448	88,5%	119 134	86,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 531**	**4,7%**	**12 068**	**8,8%**	**2 866**	**2,1%**	**116 313**	**84,4%**	**137 778**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	171	100,0%	-	-	-	-	-	-	171	,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	104	98,1%	2	1,9%	-	-	-	-	106	,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	91	,2%	-	-	1 906	4,8%	37 748	95,0%	39 746	99,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**366**	**,9%**	**2**	-	**1 906**	**4,8%**	**37 748**	**94,3%**	**40 022**	**100,0%**

Contact Details

Municipal Manager	Mr JJ Fortuin	027 341 8542
Chief Financial Officer	Mr Rowan FERRIS	027 341 8500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 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	**88 337**	**27 274**	**30,9%**	**27 274**	**30,9%**	**26 617**	**32,3%**	**2,5%**
Exchange Revenue								
Service charges - Electricity	16 312	4 335	26,6%	4 335	26,6%	4 177	28,5%	3,8%
Service charges - Water	4 280	1 324	30,9%	1 324	30,9%	1 091	26,6%	21,3%
Service charges - Waste Water Management	3 826	962	25,1%	962	25,1%	905	24,7%	6,3%
Service charges - Waste Management	2 953	753	25,5%	753	25,5%	695	24,6%	8,3%
Sale of Goods and Rendering of Services	138	53	38,6%	53	38,6%	23	17,4%	131,6%
Agency services	71	25	35,8%	25	35,8%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 462	840	24,3%	840	24,3%	815	24,6%	3,1%
Interest earned from Current and Non Current Assets	1 852	388	20,9%	388	20,9%	570	48,1%	(31,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	551	177	32,0%	177	32,0%	149	28,1%	18,8%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 787	89	5,0%	89	5,0%	91	12,0%	(2,0%)
Non-Exchange Revenue								
Property rates	8 143	2 569	31,6%	2 569	31,6%	2 465	31,6%	4,2%
Surcharges and Taxes	2 924	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	0	1,0%	0	1,0%	0	,8%	32,6%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 205	15 523	37,7%	15 523	37,7%	15 442	38,7%	,5%
Interest	819	237	28,9%	237	28,9%	196	25,0%	20,7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**88 329**	**16 796**	**19,0%**	**16 796**	**19,0%**	**17 474**	**21,4%**	**(3,9%)**
Employee related costs	41 191	7 053	17,1%	7 053	17,1%	6 874	21,5%	2,6%
Remuneration of councillors	5 663	1 194	21,1%	1 194	21,1%	1 235	23,2%	(3,3%)
Bulk purchases - electricity	15 309	3 232	21,1%	3 232	21,1%	3 910	28,4%	(17,3%)
Inventory consumed	2 358	264	11,2%	264	11,2%	237	8,2%	11,2%
Debt impairment	2 150	-	-	-	-	-	-	-
Depreciation and amortisation	1 462	-	-	-	-	-	-	-
Interest	104	5	5,0%	5	5,0%	9	8,8%	(40,5%)
Contracted services	8 654	1 495	17,3%	1 495	17,3%	2 674	24,8%	(44,1%)
Transfers and subsidies	525	2	,4%	2	,4%	24	7,2%	(91,1%)
Irrecoverable debts written off	26	329	1 260,4%	329	1 260,4%	169	677,6%	94,2%
Operational costs	10 888	3 222	29,6%	3 222	29,6%	2 340	22,2%	37,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7**	**10 478**	**-**	**10 478**	**-**	**9 144**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	40 728	348	,9%	348	,9%	2 641	8,4%	(86,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 735**	**10 826**		**10 826**		**11 784**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 735**	**10 826**		**10 826**		**11 784**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 735**	**10 826**		**10 826**		**11 784**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 735**	**10 826**		**10 826**		**11 784**		

Part 2: Capital Revenue and Expenditure

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	**44 447**	**10 490**	**23,6%**	**10 490**	**23,6%**	**5 648**	**17,5%**	**85,7%**
National Government	40 347	10 368	25,7%	10 368	25,7%	5 608	17,8%	84,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 347**	**10 368**	**25,7%**	**10 368**	**25,7%**	**5 608**	**17,8%**	**84,9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 100	122	3,0%	122	3,0%	40	4,4%	203,1%
Capital Expenditure Functional	**44 447**	**10 490**	**23,6%**	**10 490**	**23,6%**	**5 648**	**17,5%**	**85,7%**
Municipal governance and administration	**300**	**122**	**40,6%**	**122**	**40,6%**	**40**	**10,9%**	**203,1%**
Executive and Council	100	48	48,0%	48	48,0%	-	-	(100,0%)
Finance and administration	200	74	36,9%	74	36,9%	40	67,0%	83,6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	2 600	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41 547**	**10 368**	**25,0%**	**10 368**	**25,0%**	**5 608**	**17,8%**	**84,9%**
Energy sources	1 500	534	35,6%	534	35,6%	-	-	(100,0%)
Water Management	30 000	9 834	32,8%	9 834	32,8%	5 608	28,0%	75,4%
Waste Water Management	8 847	-	-	-	-	-	-	-
Waste Management	1 200	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**130 734**	**32 577**	**24,9%**	**32 577**	**24,9%**	**22 895**	**19,6%**	**42,3%**
Property rates	5 318	1 160	21,8%	1 160	21,8%	7 630	162,3%	(84,8%)
Service charges	27 360	(6 452)	(23,6%)	(6 452)	(23,6%)	(193 561)	(779,4%)	(96,7%)
Other revenue	14 583	641	4,4%	641	4,4%	5 790	38,2%	(88,9%)
Transfers and Subsidies - Operational	41 547	20 301	48,9%	20 301	48,9%	121 478	305,3%	(83,3%)
Transfers and Subsidies - Capital	40 728	16 294	40,0%	16 294	40,0%	81 550	259,6%	(80,0%)
Interest	1 199	633	52,8%	633	52,8%	8	,6%	8 223,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(85 894)**	**(16 067)**	**18,7%**	**(16 067)**	**18,7%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(85 790)	(16 067)	18,7%	(16 067)	18,7%	-	-	(100,0%)
Finance charges	(104)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 841**	**16 510**	**36,8%**	**16 510**	**36,8%**	**22 895**	**70,4%**	**(27,9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(44 447)**	**(12 059)**	**27,1%**	**(12 059)**	**27,1%**	**(90)**	**,2%**	**13 234,5%**
Capital assets	(44 447)	(12 059)	27,1%	(12 059)	27,1%	(90)	,2%	13 234,5%
Net Cash from/(used) Investing Activities	**(44 447)**	**(12 059)**	**27,1%**	**(12 059)**	**27,1%**	**(90)**	**,2%**	**13 234,5%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**394**	**4 451**	**1 131,0%**	**4 451**	**1 131,0%**	**22 805**	**(486,7%)**	**(80,5%)**
Cash/cash equivalents at the year begin:	15 897	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	16 291	4 451	27,3%	4 451	27,3%	22 805	245,0%	(80,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	984	5,9%	435	2,6%	310	1,9%	14 868	89,6%	16 597	26,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 013	19,5%	106	2,0%	92	1,8%	3 986	76,7%	5 197	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 056	6,9%	1 049	6,8%	280	1,8%	12 954	84,4%	15 340	24,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	738	5,2%	258	1,8%	212	1,5%	12 847	91,4%	14 055	22,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	590	5,0%	220	1,9%	177	1,5%	10 785	91,6%	11 771	18,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	6,2%	6	1,1%	4	,7%	528	92,0%	574	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	14,4%	43	12,7%	2	,5%	244	72,5%	337	,5%	-	-	-	-
Total By Income Source	**4 464**	**7,0%**	**2 117**	**3,3%**	**1 077**	**1,7%**	**56 213**	**88,0%**	**63 870**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 199	6,1%	1 169	5,9%	343	1,7%	16 980	86,2%	19 692	30,8%	-	-	-	-
Commercial	783	22,5%	62	1,8%	52	1,5%	2 576	74,2%	3 473	5,4%	-	-	-	-
Households	2 183	5,5%	841	2,1%	647	1,6%	35 800	90,7%	39 471	61,8%	-	-	-	-
Other	298	24,2%	44	3,6%	35	2,8%	857	69,4%	1 234	1,9%	-	-	-	-
Total By Customer Group	**4 464**	**7,0%**	**2 117**	**3,3%**	**1 077**	**1,7%**	**56 213**	**88,0%**	**63 870**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	2 817	48,0%	-	-	-	-	3 056	52,0%	5 874	84,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	41	3,7%	-	-	-	-	1 061	96,3%	1 103	15,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 859**	**41,0%**	**-**	**-**	**-**	**-**	**4 118**	**59,0%**	**6 976**	**100,0%**

Contact Details

Municipal Manager	Mr Johannes Jonkers	053 285 0998
Chief Financial Officer	Ms Lesley-ann Gouws	053 284 0998

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**90 616**	**20 941**	**23,1%**	**20 941**	**23,1%**	**17 043**	**19,9%**	**22,9%**
Exchange Revenue								
Service charges - Electricity	18 309	3 237	17,7%	3 237	17,7%	2 607	15,8%	24,1%
Service charges - Water	10 352	1 798	17,4%	1 798	17,4%	1 451	15,0%	23,9%
Service charges - Waste Water Management	3 092	700	22,6%	700	22,6%	452	23,9%	54,9%
Service charges - Waste Management	2 346	655	27,9%	655	27,9%	395	18,0%	65,9%
Sale of Goods and Rendering of Services	44	9	21,6%	9	21,6%	12	28,0%	(20,4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 301	2 499	30,1%	2 499	30,1%	1 683	21,7%	48,5%
Interest earned from Current and Non Current Assets	500	23	4,6%	23	4,6%	4	2,4%	526,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	508	101	19,8%	101	19,8%	65	12,5%	54,3%
Licence and permits	114	6	5,6%	6	5,6%	9	8,5%	(29,4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	121	1	,9%	1	,9%	1	,6%	45,5%
Non-Exchange Revenue								
Property rates	10 497	11 390	108,5%	11 390	108,5%	9 804	90,7%	16,2%
Surcharges and Taxes	-	11	-	11	-	9	-	22,2%
Fines, penalties and forfeits	33	-	-	-	-	-	-	-
Licences or permits	33	5	14,0%	5	14,0%	1	4,6%	224,4%
Transfer and subsidies - Operational	36 366	506	1,4%	506	1,4%	550	1,5%	(8,0%)
Interest	-	-	-	-	-	0	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**106 143**	**16 293**	**15,4%**	**16 293**	**15,4%**	**16 378**	**16,0%**	**(,5%)**
Employee related costs	39 800	8 228	20,7%	8 228	20,7%	7 850	19,7%	4,8%
Remuneration of councillors	5 257	1 283	24,4%	1 283	24,4%	1 126	28,3%	14,0%
Bulk purchases - electricity	15 957	4 817	30,2%	4 817	30,2%	5 130	36,0%	(6,1%)
Inventory consumed	8 278	14	,2%	14	,2%	35	,5%	(59,0%)
Debt impairment	9 962	-	-	-	-	-	-	-
Depreciation and amortisation	6 204	-	-	-	-	-	-	-
Interest	2 452	394	16,1%	394	16,1%	282	12,0%	39,6%
Contracted services	4 416	418	9,5%	418	9,5%	402	10,0%	4,0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	13 818	1 139	8,2%	1 139	8,2%	1 554	11,7%	(26,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 528)**	**4 648**	**-**	**4 648**	**-**	**665**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	28 429	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 901**	**4 648**		**4 648**		**665**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 901**	**4 648**		**4 648**		**665**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 901**	**4 648**		**4 648**		**665**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 901**	**4 648**		**4 648**		**665**		

Part 2: Capital Revenue and Expenditure

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	**27 196**	**1 679**	**6,2%**	**1 679**	**6,2%**	**4 151**	**29,4%**	**(59,5%)**
National Government	26 946	1 678	6,2%	1 678	6,2%	4 127	29,9%	(59,4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 946**	**1 678**	**6,2%**	**1 678**	**6,2%**	**4 127**	**29,9%**	**(59,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	250	1	,6%	1	,6%	23	7,2%	(93,6%)
Capital Expenditure Functional	**28 196**	**1 679**	**6,0%**	**1 679**	**6,0%**	**4 151**	**29,4%**	**(59,5%)**
Municipal governance and administration	**1 250**	**1**	**,1%**	**1**	**,1%**	**23**	**7,2%**	**(93,6%)**
Executive and Council	250	1	,6%	1	,6%	23	7,2%	(93,6%)
Finance and administration	1 000	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**26 946**	**1 678**	**6,2%**	**1 678**	**6,2%**	**4 127**	**29,9%**	**(59,4%)**
Energy sources	8 499	-	-	-	-	-	-	-
Water Management	18 447	1 678	9,1%	1 678	9,1%	4 127	33,5%	(59,4%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**73 220**	**10 061**	**13,7%**	**10 061**	**13,7%**	**11 674**	**14,3%**	**(13,8%)**
Property rates	6 928	21 394	308,8%	21 394	308,8%	841	12,9%	2 442,6%
Service charges	27 872	2 573	9,2%	2 573	9,2%	2 623	14,1%	(1,9%)
Other revenue	(14 210)	(13 905)	97,9%	(13 905)	97,9%	2 110	41,5%	(759,0%)
Transfers and Subsidies - Operational	42 393	-	-	-	-	2 900	6,9%	(100,0%)
Transfers and Subsidies - Capital	9 737	-	-	-	-	3 200	36,4%	(100,0%)
Interest	500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(86 577)**	**(35 212)**	**40,7%**	**(35 212)**	**40,7%**	**(27 140)**	**32,7%**	**29,7%**
Suppliers and employees	(84 126)	(35 212)	41,9%	(35 212)	41,9%	(27 140)	33,6%	29,7%
Finance charges	(2 452)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(13 357)**	**(25 151)**	**188,3%**	**(25 151)**	**188,3%**	**(15 466)**	**948,7%**	**62,6%**
Cash Flow from Investing Activities								
Receipts	**114**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	114	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(27 196)**	**(1 931)**	**7,1%**	**(1 931)**	**7,1%**	**(4 151)**	**29,4%**	**(53,5%)**
Capital assets	(27 196)	(1 931)	7,1%	(1 931)	7,1%	(4 151)	29,4%	(53,5%)
Net Cash from/(used) Investing Activities	**(27 082)**	**(1 931)**	**7,1%**	**(1 931)**	**7,1%**	**(4 151)**	**29,4%**	**(53,5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**(1)**	**-**	**(1)**	**-**	**(5)**	**(46,3%)**	**(75,8%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	(1)	-	(5)	(46,3%)	(75,8%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(1)**	**-**	**(1)**	**-**	**(5)**	**(46,3%)**	**(75,8%)**
Net Increase/(Decrease) in cash held	**(40 439)**	**(27 084)**	**67,0%**	**(27 084)**	**67,0%**	**(19 621)**	**124,6%**	**38,0%**
Cash/cash equivalents at the year begin:	(13 821)	-	-	-	-	(1 670)	(33,8%)	(100,0%)
Cash/cash equivalents at the year end:	**(54 261)**	**(23 312)**	**43,0%**	**(23 312)**	**43,0%**	**(21 291)**	**197,1%**	**9,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	676	1,0%	585	,9%	559	,8%	64 542	97,3%	66 362	39,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	587	13,1%	487	10,9%	233	5,2%	3 174	70,8%	4 482	2,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 906	64,9%	133	,7%	350	1,9%	5 957	32,5%	18 346	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	253	2,1%	222	1,8%	210	1,7%	11 567	94,4%	12 253	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	239	2,0%	212	1,7%	202	1,7%	11 494	94,6%	12 147	7,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	899	1,7%	796	1,5%	802	1,6%	48 991	95,1%	51 488	30,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	1,9%	26	1,7%	26	1,7%	1 496	94,8%	1 578	,9%	-	-	-	-
Total By Income Source	**14 590**	**8,8%**	**2 462**	**1,5%**	**2 383**	**1,4%**	**147 222**	**88,3%**	**166 657**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	336	25,5%	106	8,1%	95	7,2%	778	59,2%	1 314	,8%	-	-	-	-
Commercial	8 102	47,0%	488	2,8%	371	2,2%	8 264	48,0%	17 224	10,3%	-	-	-	-
Households	6 153	4,2%	1 868	1,3%	1 918	1,3%	138 179	93,3%	148 118	88,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**14 590**	**8,8%**	**2 462**	**1,5%**	**2 383**	**1,4%**	**147 222**	**88,3%**	**166 657**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	1 570	2,4%	2 176	3,3%	1 667	2,5%	60 397	91,8%	65 809	52,8%
Bulk Water	714	2,2%	388	1,2%	972	3,0%	30 818	93,7%	32 893	26,4%
PAYE deductions	596	100,0%	-	-	-	-	-	-	596	,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	352	100,0%	-	-	-	-	-	-	352	,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	53,8%	168	35,8%	3	,6%	46	9,7%	469	,4%
Auditor-General	-	-	-	-	-	-	4 659	100,0%	4 659	3,7%
Other	1 054	5,3%	(2 999)	(15,2%)	525	2,7%	21 133	107,2%	19 712	15,8%
Medical Aid deductions	153	100,0%	-	-	-	-	-	-	153	,1%
Total	**4 690**	**3,8%**	**(267)**	**(,2%)**	**3 167**	**2,5%**	**117 052**	**93,9%**	**124 642**	**100,0%**

Contact Details

Municipal Manager	Mr Samantha Tatas Titus	054 933 1022
Chief Financial Officer	Mr Amogelang Leteane	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
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	**77 789**	**28 723**	**36,9%**	**28 723**	**36,9%**	**26 396**	**33,1%**	**8,8%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 300	870	20,2%	870	20,2%	-	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	100	43	43,1%	43	43,1%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	2 060	602	29,2%	602	29,2%	303	23,6%	98,8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 020	616	30,5%	616	30,5%	-	-	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	160	78	48,7%	78	48,7%	51	5,0%	54,2%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	30	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 119	26 514	38,4%	26 514	38,4%	26 043	38,4%	1,8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**77 274**	**19 033**	**24,6%**	**19 033**	**24,6%**	**15 472**	**19,2%**	**23,0%**
Employee related costs	50 760	12 659	24,9%	12 659	24,9%	9 725	20,1%	30,2%
Remuneration of councillors	5 078	1 218	24,0%	1 218	24,0%	1 160	23,7%	5,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	239	14	5,7%	14	5,7%	46	22,5%	(70,5%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 326	-	-	-	-	-	-	-
Interest	138	35	25,6%	35	25,6%	12	7,3%	185,9%
Contracted services	7 694	1 840	23,9%	1 840	23,9%	1 196	9,0%	53,8%
Transfers and subsidies	550	541	98,4%	541	98,4%	553	114,9%	(2,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	11 491	2 728	23,7%	2 728	23,7%	2 779	22,6%	(1,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**515**	**9 689**	**-**	**9 689**	**-**	**10 924**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**515**	**9 689**		**9 689**		**10 924**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**515**	**9 689**		**9 689**		**10 924**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**515**	**9 689**		**9 689**		**10 924**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**515**	**9 689**		**9 689**		**10 924**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**515**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-
Provincial Government	15	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	500	-	-	-	-	-	-	-
Capital Expenditure Functional	**515**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**515**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	515	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**79 529**	**74 936**	**94,2%**	**74 936**	**94,2%**	**45 594**	**57,7%**	**64,4%**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	11 520	45 001	390,6%	45 001	390,6%	16 178	163,8%	178,2%
Transfers and Subsidies - Operational	66 009	29 589	44,8%	29 589	44,8%	29 113	42,9%	1,6%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	2 000	346	17,3%	346	17,3%	303	23,6%	14,2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(87 563)**	**(38 324)**	**43,8%**	**(38 324)**	**43,8%**	**(32 113)**	**40,7%**	**19,3%**
Suppliers and employees	(87 295)	(38 324)	43,9%	(38 324)	43,9%	(32 113)	41,1%	19,3%
Finance charges	(168)	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(8 034)**	**36 612**	**(455,7%)**	**36 612**	**(455,7%)**	**13 480**	**7 367,6%**	**171,6%**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(515)**	-	-	-	-	-	-	-
Capital assets	(515)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(515)**	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(236)**	-	-	-	-	-	-	-
Repayment of borrowing	(236)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(236)**	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(8 785)**	**36 612**	**(416,8%)**	**36 612**	**(416,8%)**	**13 480**	**(25 653,0%)**	**171,6%**
Cash/cash equivalents at the year begin:	9 850	22 361	227,0%	22 361	227,0%	14 311	145,3%	56,3%
Cash/cash equivalents at the year end:	**1 066**	**53 666**	**5 036,5%**	**53 666**	**5 036,5%**	**27 811**	**283,9%**	**93,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	208	9,9%	205	9,7%	205	9,7%	1 487	70,6%	2 105	84,7%	-	-	-	-
Interest on Arrear Debtor Accounts	16	5,8%	15	5,4%	13	4,7%	229	84,2%	272	10,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	71	65,6%	26	23,6%	4	3,5%	8	7,3%	109	4,4%	-	-	-	-
Total By Income Source	**295**	**11,9%**	**245**	**9,9%**	**221**	**8,9%**	**1 724**	**69,4%**	**2 486**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	215	10,0%	214	10,0%	212	9,9%	1 509	70,2%	2 151	86,5%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	80	23,9%	31	9,3%	9	2,7%	214	64,1%	335	13,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**295**	**11,9%**	**245**	**9,9%**	**221**	**8,9%**	**1 724**	**69,4%**	**2 486**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	12	100,0%	-	-	-	-	-	-	12	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12**	**100,0%**	-	-	-	-	-	-	**12**	**100,0%**

Contact Details

Municipal Manager	Mr Sydney Adams	027 712 8000
Chief Financial Officer	Mr Quinton Cloete	027 712 8000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
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	**165 444**	**24 224**	**14,6%**	**24 224**	**14,6%**	**9 212**	**5,2%**	**163,0%**
Exchange Revenue								
Service charges - Electricity	23 135	6 354	27,5%	6 354	27,5%	3 648	13,9%	74,1%
Service charges - Water	13 437	1 312	9,8%	1 312	9,8%	2 226	12,3%	(41,1%)
Service charges - Waste Water Management	4 974	1 281	25,7%	1 281	25,7%	444	9,4%	188,4%
Service charges - Waste Management	5 620	1 518	27,0%	1 518	27,0%	441	7,7%	244,0%
Sale of Goods and Rendering of Services	87	37	42,7%	37	42,7%	38	41,7%	(2,1%)
Agency services	388	33	8,4%	33	8,4%	101	11,3%	(67,6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 177	2 099	29,2%	2 099	29,2%	562	6,1%	273,3%
Interest earned from Current and Non Current Assets	2 094	-	-	-	-	175	10,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	108	21	19,4%	21	19,4%	9	2,1%	131,1%
Rental from Fixed Assets	467	0	,1%	0	,1%	2	,3%	(81,6%)
Licence and permits	270	30	11,2%	30	11,2%	79	16,1%	(61,4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	501	81	16,2%	81	16,2%	13	,6%	519,9%
Non-Exchange Revenue								
Property rates	23 799	10 637	44,7%	10 637	44,7%	977	3,4%	989,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 633	-	-	-	-	1	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 974	-	-	-	-	255	,4%	(100,0%)
Interest	2 779	821	29,5%	821	29,5%	241	-	240,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**163 027**	**31 644**	**19,4%**	**31 644**	**19,4%**	**31 191**	**17,6%**	**1,5%**
Employee related costs	41 671	10 723	25,7%	10 723	25,7%	10 324	19,1%	3,9%
Remuneration of councillors	5 106	1 227	24,0%	1 227	24,0%	1 253	25,8%	(2,1%)
Bulk purchases - electricity	28 086	9 168	32,6%	9 168	32,6%	9 606	41,8%	(4,6%)
Inventory consumed	2 010	491	24,4%	491	24,4%	707	20,8%	(30,5%)
Debt impairment	20 133	-	-	-	-	-	-	-
Depreciation and amortisation	17 164	-	-	-	-	-	-	-
Interest	1 137	348	30,6%	348	30,6%	269	4,7%	29,2%
Contracted services	20 963	5 201	24,8%	5 201	24,8%	3 235	17,7%	60,8%
Transfers and subsidies	350	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	26 406	4 487	17,0%	4 487	17,0%	5 797	29,5%	(22,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 417**	**(7 420)**	**-**	**(7 420)**	**-**	**(21 979)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	35 779	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**84 196**	**(7 420)**		**(7 420)**		**(21 979)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**84 196**	**(7 420)**		**(7 420)**		**(21 979)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**84 196**	**(7 420)**		**(7 420)**		**(21 979)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**84 196**	**(7 420)**		**(7 420)**		**(21 979)**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**82 779**	**7 837**	**9,5%**	**7 837**	**9,5%**	**7 196**	**23,3%**	**8,9%**
National Government	35 779	7 837	21,9%	7 837	21,9%	7 196	23,3%	8,9%
Provincial Government	46 000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**81 779**	**7 837**	**9,6%**	**7 837**	**9,6%**	**7 196**	**23,3%**	**8,9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 000	-	-	-	-	-	-	-
Capital Expenditure Functional	**82 779**	**7 837**	**9,5%**	**7 837**	**9,5%**	**7 196**	**23,3%**	**8,9%**
Municipal governance and administration	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	1 000	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**12 156**	**356**	**2,9%**	**356**	**2,9%**	**-**	**-**	**(100,0%)**
Community and Social Services	12 156	356	2,9%	356	2,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**69 623**	**7 481**	**10,7%**	**7 481**	**10,7%**	**7 196**	**23,3%**	**4,0%**
Energy sources	52 600	-	-	-	-	-	-	-
Water Management	11 000	-	-	-	-	-	-	-
Waste Water Management	6 023	7 481	124,2%	7 481	124,2%	7 196	28,0%	4,0%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**185 103**	**13 722**	**7,4%**	**13 722**	**7,4%**	**92 908**	**55,6%**	**(85,2%)**
Property rates	16 897	2 092	12,4%	2 092	12,4%	43 139	238,4%	(95,1%)
Service charges	40 541	7 762	19,1%	7 762	19,1%	47 114	146,2%	(83,5%)
Other revenue	28 632	203	,7%	203	,7%	2 200	9,9%	(90,8%)
Transfers and Subsidies - Operational	60 474	3 664	6,1%	3 664	6,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	35 779	-	-	-	-	-	-	-
Interest	2 779	-	-	-	-	455	8,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(141 072)**	**(6 410)**	**4,5%**	**(6 410)**	**4,5%**	**(10 340)**	**8,0%**	**(38,0%)**
Suppliers and employees	(139 585)	(6 410)	4,6%	(6 410)	4,6%	(10 340)	8,4%	(38,0%)
Finance charges	(1 137)	-	-	-	-	-	-	-
Transfers and grants	(350)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 031**	**7 313**	**16,6%**	**7 313**	**16,6%**	**82 568**	**216,8%**	**(91,1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(36 779)**	**(6 895)**	**18,7%**	**(6 895)**	**18,7%**	**(8 275)**	**26,8%**	**(16,7%)**
Capital assets	(36 779)	(6 895)	18,7%	(6 895)	18,7%	(8 275)	26,8%	(16,7%)
Net Cash from/(used) Investing Activities	**(36 779)**	**(6 895)**	**18,7%**	**(6 895)**	**18,7%**	**(8 275)**	**26,8%**	**(16,7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**7 252**	**418**	**5,8%**	**418**	**5,8%**	**74 293**	**1 030,7%**	**(99,4%)**
Cash/cash equivalents at the year begin:	13 377	34 765	259,9%	34 765	259,9%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**20 629**	**35 183**	**170,5%**	**35 183**	**170,5%**	**74 293**	**222,7%**	**(52,6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	2 596	3,0%	1 364	1,6%	1 991	2,3%	79 165	93,0%	85 115	34,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 497	11,1%	1 039	4,6%	1 390	6,2%	17 556	78,1%	22 483	9,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 560	4,1%	4 438	7,1%	1 202	1,9%	54 567	86,9%	62 767	25,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 073	3,0%	501	1,4%	490	1,3%	34 257	94,3%	36 321	14,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 267	3,1%	572	1,4%	611	1,5%	37 851	93,9%	40 301	16,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	3,3%	46	1,5%	46	1,5%	2 922	93,7%	3 118	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	,6%	8	5,6%	1	,5%	137	93,3%	147	,1%	-	-	-	-
Total By Income Source	**10 097**	**4,0%**	**7 969**	**3,2%**	**5 730**	**2,3%**	**226 455**	**90,5%**	**250 251**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 238	5,6%	4 067	10,1%	1 279	3,2%	32 636	81,1%	40 221	16,1%	-	-	-	-
Commercial	1 989	10,1%	1 013	5,1%	940	4,8%	15 764	80,0%	19 707	7,9%	-	-	-	-
Households	5 081	3,0%	2 530	1,5%	3 103	1,8%	159 977	93,7%	170 691	68,2%	-	-	-	-
Other	789	4,0%	358	1,8%	407	2,1%	18 077	92,1%	19 632	7,8%	-	-	-	-
Total By Customer Group	**10 097**	**4,0%**	**7 969**	**3,2%**	**5 730**	**2,3%**	**226 455**	**90,5%**	**250 251**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	2 618	2,7%	91	,1%	200	,2%	94 708	97,0%	97 617	76,1%
Bulk Water	321	68,2%	120	25,5%	-	-	29	6,2%	470	,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	362	100,0%	-	-	-	-	-	-	362	,3%
Loan repayments	-	-	-	-	-	-	17	100,0%	17	-
Trade Creditors	3 912	38,7%	277	2,7%	533	5,3%	5 388	53,3%	10 110	7,9%
Auditor-General	1 570	9,4%	-	-	84	,5%	15 137	90,2%	16 790	13,1%
Other	1 575	54,7%	-	-	77	2,7%	1 227	42,6%	2 880	2,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 359**	**8,1%**	**488**	**,4%**	**894**	**,7%**	**116 506**	**90,8%**	**128 247**	**100,0%**

Contact Details

Municipal Manager	Mrs L S Itumeleng	053 621 0026
Chief Financial Officer	Mr Radiile Shuping	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	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	**271 803**	**82 507**	**30,4%**	**82 507**	**30,4%**	**71 177**	**28,2%**	**15,9%**
Exchange Revenue								
Service charges - Electricity	58 271	17 406	29,9%	17 406	29,9%	9 740	19,5%	78,7%
Service charges - Water	24 047	4 937	20,5%	4 937	20,5%	4 353	19,2%	13,4%
Service charges - Waste Water Management	15 588	3 821	24,5%	3 821	24,5%	3 560	24,2%	7,3%
Service charges - Waste Management	9 858	2 560	26,0%	2 560	26,0%	2 375	25,5%	7,8%
Sale of Goods and Rendering of Services	416	74	17,9%	74	17,9%	(1)	(,2%)	(10 381,7%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 999	7 369	32,0%	7 369	32,0%	6 687	30,8%	10,2%
Interest earned from Current and Non Current Assets	548	202	36,9%	202	36,9%	148	43,4%	36,2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	105	23	21,6%	23	21,6%	21	388,7%	8,3%
Rental from Fixed Assets	199	57	28,4%	57	28,4%	51	29,7%	11,9%
Licence and permits	77	7	9,8%	7	9,8%	15	41,8%	(50,2%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 439	165	11,5%	165	11,5%	167	7,3%	(1,6%)
Non-Exchange Revenue								
Property rates	20 770	9 206	44,3%	9 206	44,3%	8 639	42,7%	6,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 736	664	2,4%	664	2,4%	643	2,5%	3,2%
Licences or permits	925	276	29,8%	276	29,8%	241	29,4%	14,3%
Transfer and subsidies - Operational	81 702	33 966	41,6%	33 966	41,6%	32 889	41,6%	3,3%
Interest	5 137	1 255	24,4%	1 255	24,4%	1 172	27,2%	7,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	1 987	517	26,0%	517	26,0%	476	-	8,6%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**269 047**	**23 507**	**8,7%**	**23 507**	**8,7%**	**41 722**	**17,1%**	**(43,7%)**
Employee related costs	87 183	11 751	13,5%	11 751	13,5%	13 893	16,5%	(15,4%)
Remuneration of councillors	6 305	1 444	22,9%	1 444	22,9%	1 376	22,5%	5,0%
Bulk purchases - electricity	66 273	22	-	22	-	15 280	27,1%	(99,9%)
Inventory consumed	1 834	49	2,7%	49	2,7%	179	12,0%	(72,9%)
Debt impairment	18 803	-	-	-	-	-	-	-
Depreciation and amortisation	27 457	-	-	-	-	-	-	-
Interest	2 000	-	-	-	-	-	-	-
Contracted services	19 564	4 062	20,8%	4 062	20,8%	3 375	20,2%	20,3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 592	20	,8%	20	,8%	143	6,4%	(85,8%)
Operational costs	37 035	6 160	16,6%	6 160	16,6%	7 476	24,5%	(17,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 757**	**58 999**	**-**	**58 999**	**-**	**29 455**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	37 433	9 146	24,4%	9 146	24,4%	7 756	39,8%	17,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 189**	**68 145**		**68 145**		**37 211**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 189**	**68 145**		**68 145**		**37 211**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 189**	**68 145**		**68 145**		**37 211**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 189**	**68 145**		**68 145**		**37 211**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**40 154**	**2 431**	**6,1%**	**2 431**	**6,1%**	**7 044**	**32,5%**	**(65,5%)**
National Government	37 433	2 422	6,5%	2 422	6,5%	6 498	33,4%	(62,7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 433**	**2 422**	**6,5%**	**2 422**	**6,5%**	**6 498**	**33,4%**	**(62,7%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 721	8	,3%	8	,3%	547	24,8%	(98,5%)
Capital Expenditure Functional	**40 154**	**2 431**	**6,1%**	**2 431**	**6,1%**	**7 044**	**32,5%**	**(65,5%)**
Municipal governance and administration	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	350	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 000**	**353**	**3,5%**	**353**	**3,5%**	**639**	**13,1%**	**(44,7%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	353	3,5%	353	3,5%	639	13,1%	(44,7%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 571**	**8**	**,5%**	**8**	**,5%**	**4 784**	**55,5%**	**(99,8%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	1 571	8	,5%	8	,5%	4 784	55,5%	(99,8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**28 233**	**2 070**	**7,3%**	**2 070**	**7,3%**	**1 621**	**19,8%**	**27,7%**
Energy sources	-	-	-	-	-	743	30,5%	(100,0%)
Water Management	15 800	1	-	1	-	-	-	(100,0%)
Waste Water Management	12 433	2 069	16,6%	2 069	16,6%	878	35,7%	135,8%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**270 025**	**79 371**	**29,4%**	**79 371**	**29,4%**	**82 540**	**35,0%**	**(3,8%)**
Property rates	17 456	2 733	15,7%	2 733	15,7%	2 174	12,7%	25,7%
Service charges	86 958	14 691	16,9%	14 691	16,9%	13 095	17,1%	12,2%
Other revenue	30 841	18 366	59,5%	18 366	59,5%	26 326	88,4%	(30,2%)
Transfers and Subsidies - Operational	81 702	33 966	41,6%	33 966	41,6%	32 889	41,6%	3,3%
Transfers and Subsidies - Capital	37 433	9 146	24,4%	9 146	24,4%	7 756	39,8%	17,9%
Interest	15 635	470	3,0%	470	3,0%	301	2,2%	56,4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(209 367)**	**(38 931)**	**18,6%**	**(38 931)**	**18,6%**	**(33 780)**	**17,6%**	**15,2%**
Suppliers and employees	(209 367)	(38 931)	18,6%	(38 931)	18,6%	(33 780)	17,7%	15,2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**60 658**	**40 440**	**66,7%**	**40 440**	**66,7%**	**48 760**	**111,2%**	**(17,1%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(40 154)**	**(6 150)**	**15,3%**	**(6 150)**	**15,3%**	**(7 779)**	**35,9%**	**(20,9%)**
Capital assets	(40 154)	(6 150)	15,3%	(6 150)	15,3%	(7 779)	35,9%	(20,9%)
Net Cash from/(used) Investing Activities	**(40 154)**	**(6 150)**	**15,3%**	**(6 150)**	**15,3%**	**(7 779)**	**35,9%**	**(20,9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**20 504**	**34 291**	**167,2%**	**34 291**	**167,2%**	**40 981**	**184,9%**	**(16,3%)**
Cash/cash equivalents at the year begin:	17 272	5 524	32,0%	5 524	32,0%	2 404	9,0%	129,8%
Cash/cash equivalents at the year end:	37 776	39 814	105,4%	39 814	105,4%	43 384	88,8%	(8,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	(761)	(,6%)	1 875	1,4%	1 790	1,4%	128 302	97,8%	131 206	25,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 887	10,7%	2 493	5,4%	4 080	8,9%	34 382	75,0%	45 841	9,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 080	1,9%	936	1,6%	5 657	9,9%	49 702	86,6%	57 375	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 454	1,9%	1 337	1,7%	1 284	1,7%	73 697	94,8%	77 772	15,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	794	1,1%	902	1,2%	903	1,2%	72 549	96,5%	75 148	14,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(15)	(,5%)	0	-	0	-	3 222	100,4%	3 208	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 936	2,5%	2 935	2,5%	2 879	2,5%	108 186	92,5%	116 935	23,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 072)	546,2%	13	(6,7%)	14	(7,0%)	849	(432,6%)	(196)	-	-	-	-	-
Total By Income Source	**9 303**	**1,8%**	**10 491**	**2,1%**	**16 606**	**3,3%**	**470 889**	**92,8%**	**507 290**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 541	8,7%	1 551	8,8%	3 778	21,4%	10 758	61,0%	17 628	3,5%	-	-	-	-
Commercial	1 723	13,1%	750	5,7%	552	4,2%	10 163	77,1%	13 188	2,6%	-	-	-	-
Households	5 232	1,2%	7 379	1,6%	10 973	2,4%	425 444	94,7%	449 028	88,5%	-	-	-	-
Other	807	2,9%	812	3,0%	1 303	4,7%	24 524	89,4%	27 446	5,4%	-	-	-	-
Total By Customer Group	**9 303**	**1,8%**	**10 491**	**2,1%**	**16 606**	**3,3%**	**470 889**	**92,8%**	**507 290**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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 Themsile W Msengana	051 753 0777
Chief Financial Officer	Mr Themsile W Msengana	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	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	**392 856**	**44 396**	**11,3%**	**44 396**	**11,3%**	**218**	**-**	**20 250,6%**
Exchange Revenue								
Service charges - Electricity	153 969	5 061	3,3%	5 061	3,3%	-	-	(100,0%)
Service charges - Water	39 839	301	,8%	301	,8%	-	-	(100,0%)
Service charges - Waste Water Management	12 013	1 490	12,4%	1 490	12,4%	0	-	313 648,6%
Service charges - Waste Management	5 318	740	13,9%	740	13,9%	-	-	(100,0%)
Sale of Goods and Rendering of Services	1 582	180	11,4%	180	11,4%	17	-	952,7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 702	2 861	29,5%	2 861	29,5%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	4 811	222	4,6%	222	4,6%	187	-	18,9%
Dividends	2	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	499	43	8,7%	43	8,7%	13	-	222,0%
Licence and permits	1 793	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	19	241	1 251,1%	241	1 251,1%	0	-	670 416,7%
Non-Exchange Revenue								
Property rates	89 871	3 491	3,9%	3 491	3,9%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 275	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 588	27 506	39,5%	27 506	39,5%	-	-	(100,0%)
Interest	574	2 259	393,6%	2 259	393,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**391 758**	**14 893**	**3,8%**	**14 893**	**3,8%**	**18 001**	**-**	**(17,3%)**
Employee related costs	128 470	160	,1%	160	,1%	4 585	-	(96,5%)
Remuneration of councillors	6 042	-	-	-	-	-	-	-
Bulk purchases - electricity	80 000	-	-	-	-	9 986	-	(100,0%)
Inventory consumed	12 656	3 946	31,2%	3 946	31,2%	309	-	1 178,9%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 336	-	-	-	-	-	-	-
Interest	10 478	6	,1%	6	,1%	21	-	(73,6%)
Contracted services	26 320	5 572	21,2%	5 572	21,2%	1 020	-	446,1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	67 239	-	-	-	-	-	-	-
Operational costs	49 218	5 209	10,6%	5 209	10,6%	2 080	-	150,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 097**	**29 503**	**-**	**29 503**	**-**	**(17 783)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	38 737	-	-	-	-	4 280	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 834**	**29 503**		**29 503**		**(13 503)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 834**	**29 503**		**29 503**		**(13 503)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 834**	**29 503**		**29 503**		**(13 503)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 834**	**29 503**		**29 503**		**(13 503)**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**42 360**	**4 554**	**10,7%**	**4 554**	**10,7%**	**1 113**	**-**	**309,0%**
National Government	38 710	2 571	6,6%	2 571	6,6%	1 113	-	130,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 710**	**2 571**	**6,6%**	**2 571**	**6,6%**	**1 113**	**-**	**130,9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 650	1 983	54,3%	1 983	54,3%	-	-	(100,0%)
Capital Expenditure Functional	**42 360**	**4 554**	**10,7%**	**4 554**	**10,7%**	**1 113**	**-**	**309,0%**
Municipal governance and administration	**150**	**969**	**646,2%**	**969**	**646,2%**	**-**	**-**	**(100,0%)**
Executive and Council	-	1	-	1	-	-	-	(100,0%)
Finance and administration	150	969	645,7%	969	645,7%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41 110**	**3 584**	**8,7%**	**3 584**	**8,7%**	**1 113**	**-**	**222,0%**
Energy sources	2 652	1 098	41,4%	1 098	41,4%	-	-	(100,0%)
Water Management	10 200	2 487	24,4%	2 487	24,4%	1 113	-	123,4%
Waste Water Management	28 258	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**373 753**	**97 356**	**26,0%**	**97 356**	**26,0%**	**13 185**	**-**	**638,4%**
Property rates	77 995	-	-	-	-	-	-	-
Service charges	175 477	-	-	-	-	-	-	-
Other revenue	7 145	1 800	25,2%	1 800	25,2%	(31)	-	(5 986,2%)
Transfers and Subsidies - Operational	69 588	95 556	137,3%	95 556	137,3%	13 403	-	612,9%
Transfers and Subsidies - Capital	38 737	-	-	-	-	-	-	-
Interest	4 811	-	-	-	-	(187)	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(281 298)**	**(58 265)**	**20,7%**	**(58 265)**	**20,7%**	**(2 297)**	**-**	**2 436,1%**
Suppliers and employees	(270 821)	(58 265)	21,5%	(58 265)	21,5%	(2 297)	-	2 436,1%
Finance charges	(10 478)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**92 455**	**39 091**	**42,3%**	**39 091**	**42,3%**	**10 888**	**-**	**259,0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(42 410)**	**-**	**-**	**-**	**-**	**0**	**-**	**(100,0%)**
Capital assets	(42 410)	-	-	-	-	0	-	(100,0%)
Net Cash from/(used) Investing Activities	**(42 410)**	**-**	**-**	**-**	**-**	**0**	**-**	**(100,0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**50 045**	**39 091**	**78,1%**	**39 091**	**78,1%**	**10 888**	**-**	**259,0%**
Cash/cash equivalents at the year begin:	26 237	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**76 282**	**39 091**	**51,2%**	**39 091**	**51,2%**	**10 888**	**-**	**259,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	5 125	3,2%	0	-	4 946	3,0%	152 501	93,8%	162 572	25,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 195	8,6%	(1)	-	9 013	6,9%	109 576	84,4%	129 783	20,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 977	1,4%	(1)	-	18 872	9,0%	186 893	89,5%	208 741	33,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 497	3,4%	-	-	2 394	3,3%	68 232	93,3%	73 122	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 369	3,0%	-	-	1 320	2,9%	42 745	94,1%	45 435	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	137	1,2%	155	1,4%	97	,8%	11 000	96,6%	11 389	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	9 026	100,0%	9 026	1,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 560)	12,6%	(1 147)	9,3%	(1 165)	9,4%	(8 498)	68,7%	(12 370)	(2,0%)	-	-	-	-
Total By Income Source	**21 740**	**3,5%**	**(994)**	**(,2%)**	**35 476**	**5,7%**	**571 475**	**91,0%**	**627 697**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 740	3,5%	(994)	(,2%)	35 476	5,7%	571 475	91,0%	627 697	100,0%	-	-	-	-
Total By Customer Group	**21 740**	**3,5%**	**(994)**	**(,2%)**	**35 476**	**5,7%**	**571 475**	**91,0%**	**627 697**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	1 253	,3%	20 441	4,3%	15 733	3,3%	441 893	92,2%	479 321	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 253**	**,3%**	**20 441**	**4,3%**	**15 733**	**3,3%**	**441 893**	**92,2%**	**479 321**	**100,0%**

Contact Details

Municipal Manager	Mr Disang Molaole	053 632 9100
Chief Financial Officer	Mr Lindokuhle Ndlovu	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
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	**107 868**	**28 496**	**26,4%**	**28 496**	**26,4%**	**-**	**-**	**(100,0%)**
Exchange Revenue								
Service charges - Electricity	16 095	14 702	91,3%	14 702	91,3%	-	-	(100,0%)
Service charges - Water	5 623	990	17,6%	990	17,6%	-	-	(100,0%)
Service charges - Waste Water Management	4 352	787	18,1%	787	18,1%	-	-	(100,0%)
Service charges - Waste Management	4 755	834	17,5%	834	17,5%	-	-	(100,0%)
Sale of Goods and Rendering of Services	22	9	39,4%	9	39,4%	-	-	(100,0%)
Agency services	35	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 540	446	17,6%	446	17,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	211	26	12,3%	26	12,3%	-	-	(100,0%)
Licence and permits	11	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	16 414	1	-	1	-	-	-	(100,0%)
Non-Exchange Revenue								
Property rates	11 377	10 614	93,3%	10 614	93,3%	-	-	(100,0%)
Surcharges and Taxes	1 793	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	-	-	-	-	-	-	-
Licences or permits	6	4	68,8%	4	68,8%	-	-	(100,0%)
Transfer and subsidies - Operational	42 265	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	528	84	16,0%	84	16,0%	-	-	(100,0%)
Gains on disposal of Assets	11	-	-	-	-	-	-	-
Other Gains	1 831	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**104 364**	**11 996**	**11,5%**	**11 996**	**11,5%**	**-**	**-**	**(100,0%)**
Employee related costs	31 407	3 612	11,5%	3 612	11,5%	-	-	(100,0%)
Remuneration of councillors	5 314	880	16,6%	880	16,6%	-	-	(100,0%)
Bulk purchases - electricity	21 022	1 764	8,4%	1 764	8,4%	-	-	(100,0%)
Inventory consumed	2 703	235	8,7%	235	8,7%	-	-	(100,0%)
Debt impairment	3 069	-	-	-	-	-	-	-
Depreciation and amortisation	5 543	-	-	-	-	-	-	-
Interest	955	-	-	-	-	-	-	-
Contracted services	16 606	3 716	22,4%	3 716	22,4%	-	-	(100,0%)
Transfers and subsidies	1 159	23	2,0%	23	2,0%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	14 993	1 767	11,8%	1 767	11,8%	-	-	(100,0%)
Losses on disposal of Assets	4	-	-	-	-	-	-	-
Other Losses	1 590	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 504**	**16 500**	**-**	**16 500**	**-**	**-**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	10 269	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 773**	**16 500**		**16 500**		**-**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 773**	**16 500**		**16 500**		**-**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 773**	**16 500**		**16 500**		**-**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 773**	**16 500**		**16 500**		**-**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**14 350**	**829**	**5,8%**	**829**	**5,8%**	**-**	**-**	**(100,0%)**
National Government	10 270	829	8,1%	829	8,1%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 270**	**829**	**8,1%**	**829**	**8,1%**	**-**	**-**	**(100,0%)**
Borrowing	2 800	-	-	-	-	-	-	-
Internally generated funds	1 280	-	-	-	-	-	-	-
Capital Expenditure Functional	**14 350**	**829**	**5,8%**	**829**	**5,8%**	**-**	**-**	**(100,0%)**
Municipal governance and administration	**680**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	280	-	-	-	-	-	-	-
Finance and administration	400	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	600	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	2 800	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**10 270**	**829**	**8,1%**	**829**	**8,1%**	**-**	**-**	**(100,0%)**
Energy sources	1 500	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	8 770	829	9,4%	829	9,4%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**110 429**	**3 694**	**3,3%**	**3 694**	**3,3%**	**-**	**-**	**(100,0%)**
Property rates	10 620	590	5,6%	590	5,6%	-	-	(100,0%)
Service charges	25 837	2 988	11,6%	2 988	11,6%	-	-	(100,0%)
Other revenue	18 491	109	,6%	109	,6%	-	-	(100,0%)
Transfers and Subsidies - Operational	42 672	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	10 269	-	-	-	-	-	-	-
Interest	2 540	7	,3%	7	,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(89 307)**	**(12 961)**	**14,5%**	**(12 961)**	**14,5%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(89 307)	(12 961)	14,5%	(12 961)	14,5%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 122**	**(9 268)**	**(43,9%)**	**(9 268)**	**(43,9%)**	**-**	**-**	**(100,0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(63)**	**-**	**(63)**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(63)	-	(63)	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(14 350)**	**(953)**	**6,6%**	**(953)**	**6,6%**	**-**	**-**	**(100,0%)**
Capital assets	(14 350)	(953)	6,6%	(953)	6,6%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(14 350)**	**(1 016)**	**7,1%**	**(1 016)**	**7,1%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**7**	**-**	**7**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	7	-	7	-	-	-	(100,0%)
Payments	**(750)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(750)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(750)**	**7**	**(1,0%)**	**7**	**(1,0%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**6 022**	**(10 277)**	**(170,7%)**	**(10 277)**	**(170,7%)**	**-**	**-**	**(100,0%)**
Cash/cash equivalents at the year begin:	47 204	36 227	76,7%	36 227	76,7%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**53 226**	**27 950**	**52,5%**	**27 950**	**52,5%**	**-**	**-**	**(100,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	503	3,2%	543	3,5%	533	3,4%	13 955	89,8%	15 533	19,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2	-	853	6,5%	589	4,5%	11 743	89,1%	13 186	16,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	462	1,5%	428	1,4%	9 692	30,7%	21 012	66,5%	31 594	38,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	499	5,5%	352	3,9%	339	3,7%	7 944	87,0%	9 134	11,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	468	4,5%	422	4,0%	374	3,6%	9 163	87,9%	10 427	12,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	0	-	0	-	531	100,0%	531	,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 680)	(186,0%)	23	2,6%	26	2,8%	2 534	280,6%	903	1,1%	-	-	-	-
Total By Income Source	**254**	**,3%**	**2 621**	**3,2%**	**11 552**	**14,2%**	**66 882**	**82,3%**	**81 309**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18	,4%	265	5,4%	875	17,7%	3 788	76,6%	4 946	6,1%	-	-	-	-
Commercial	60	,9%	487	7,5%	1 641	25,1%	4 343	66,5%	6 531	8,0%	-	-	-	-
Households	1 081	2,3%	1 620	3,5%	2 244	4,8%	41 478	89,3%	46 423	57,1%	-	-	-	-
Other	(904)	(3,9%)	248	1,1%	6 792	29,0%	17 272	73,8%	23 408	28,8%	-	-	-	-
Total By Customer Group	**254**	**,3%**	**2 621**	**3,2%**	**11 552**	**14,2%**	**66 882**	**82,3%**	**81 309**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	154	100,0%	-	-	-	-	154	40,2%
Other	86	37,6%	1	,3%	89	39,0%	53	23,1%	229	59,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**86**	**22,5%**	**155**	**40,4%**	**89**	**23,3%**	**53**	**13,8%**	**383**	**100,0%**

Contact Details

Municipal Manager	Mr F. Manuel	053 382 3012
Chief Financial Officer	Mr Tsietsi Mohale	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
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	**100 245**	**42 904**	**42,8%**	**42 904**	**42,8%**	**30 042**	**32,5%**	**42,8%**
Exchange Revenue								
Service charges - Electricity	11 557	2 305	19,9%	2 305	19,9%	1 768	15,3%	30,4%
Service charges - Water	11 189	2 170	19,4%	2 170	19,4%	3 172	22,1%	(31,6%)
Service charges - Waste Water Management	5 083	645	12,7%	645	12,7%	893	14,8%	(27,8%)
Service charges - Waste Management	2 005	312	15,6%	312	15,6%	438	21,7%	(28,6%)
Sale of Goods and Rendering of Services	100	17	17,0%	17	17,0%	50	119,9%	(66,0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 047	656	13,0%	656	13,0%	570	-	15,1%
Interest earned from Current and Non Current Assets	444	108	24,4%	108	24,4%	135	38,7%	(20,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	86	15,2%	86	15,2%	83	16,0%	4,1%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	10 875	2 874	26,4%	2 874	26,4%	4 501	68,9%	(36,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 774	33 560	78,5%	33 560	78,5%	18 281	43,9%	83,6%
Interest	865	169	19,5%	169	19,5%	151	-	12,3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 736	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**101 323**	**23 493**	**23,2%**	**23 493**	**23,2%**	**17 847**	**19,1%**	**31,6%**
Employee related costs	30 781	8 656	28,1%	8 656	28,1%	7 249	22,5%	19,4%
Remuneration of councillors	4 489	1 075	23,9%	1 075	23,9%	984	23,3%	9,3%
Bulk purchases - electricity	19 800	7 510	37,9%	7 510	37,9%	2 782	25,2%	170,0%
Inventory consumed	2 903	495	17,0%	495	17,0%	661	14,6%	(25,2%)
Debt impairment	3 000	62	2,1%	62	2,1%	-	-	(100,0%)
Depreciation and amortisation	8 871	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	6 275	3 232	51,5%	3 232	51,5%	2 974	65,1%	8,7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 721	-	-	-	-	-	-	-
Operational costs	11 483	2 462	21,4%	2 462	21,4%	3 197	36,4%	(23,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 078)**	**19 411**	**-**	**19 411**	**-**	**12 195**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	18 492	10 413	56,3%	10 413	56,3%	4 366	18,0%	138,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 414**	**29 824**		**29 824**		**16 561**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**17 414**	**29 824**		**29 824**		**16 561**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 414**	**29 824**		**29 824**		**16 561**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 414**	**29 824**		**29 824**		**16 561**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**18 492**	**19 062**	**103,1%**	**19 062**	**103,1%**	**5 406**	**24,7%**	**252,6%**
National Government	18 492	19 062	103,1%	19 062	103,1%	5 406	24,7%	252,6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 492**	**19 062**	**103,1%**	**19 062**	**103,1%**	**5 406**	**24,7%**	**252,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**18 492**	**19 062**	**103,1%**	**19 062**	**103,1%**	**5 406**	**24,7%**	**252,6%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**18 492**	**19 062**	**103,1%**	**19 062**	**103,1%**	**5 406**	**24,7%**	**252,6%**
Energy sources	400	120	30,0%	120	30,0%	863	-	(86,1%)
Water Management	18 092	18 942	104,7%	18 942	104,7%	4 543	20,8%	316,9%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**164 510**	**84 702**	**51,5%**	**84 702**	**51,5%**	**33 765**	**22,0%**	**150,9%**
Property rates	9 901	760	7,7%	760	7,7%	386	7,9%	97,0%
Service charges	22 279	2 538	11,4%	2 538	11,4%	1 730	6,8%	46,7%
Other revenue	77 031	50 824	66,0%	50 824	66,0%	16 268	27,8%	212,4%
Transfers and Subsidies - Operational	36 674	30 560	83,3%	30 560	83,3%	14 981	37,3%	104,0%
Transfers and Subsidies - Capital	18 492	-	-	-	-	900	3,7%	(100,0%)
Interest	134	20	14,6%	20	14,6%	(500)	(142,8%)	(103,9%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(56 236)**	**(50 610)**	**90,0%**	**(50 610)**	**90,0%**	**(8 711)**	**13,3%**	**481,0%**
Suppliers and employees	(56 236)	(50 610)	90,0%	(50 610)	90,0%	(8 711)	13,3%	481,0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**108 275**	**34 092**	**31,5%**	**34 092**	**31,5%**	**25 054**	**28,4%**	**36,1%**
Cash Flow from Investing Activities								
Receipts	**9 736**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 736	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(21 266)**	**(21 072)**	**99,1%**	**(21 072)**	**99,1%**	**(5 406)**	**24,7%**	**289,8%**
Capital assets	(21 266)	(21 072)	99,1%	(21 072)	99,1%	(5 406)	24,7%	289,8%
Net Cash from/(used) Investing Activities	**(11 530)**	**(21 072)**	**182,8%**	**(21 072)**	**182,8%**	**(5 406)**	**43,1%**	**289,8%**
Cash Flow from Financing Activities								
Receipts	**-**	**19**	**-**	**19**	**-**	**21**	**-**	**(7,2%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	19	-	19	-	21	-	(7,2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**19**	**-**	**19**	**-**	**21**	**-**	**(7,2%)**
Net Increase/(Decrease) in cash held	**96 745**	**13 039**	**13,5%**	**13 039**	**13,5%**	**19 669**	**26,0%**	**(33,7%)**
Cash/cash equivalents at the year begin:	28 164	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**124 908**	**20 360**	**16,3%**	**20 360**	**16,3%**	**(33 524)**	**(44,2%)**	**(160,7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3,1%	803	2,3%	1 327	3,8%	31 484	90,7%	34 705	39,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	,5%	149	1,2%	182	1,4%	12 166	96,9%	12 559	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	,6%	21	,6%	21	,6%	3 231	98,1%	3 293	3,7%	-	-	-	-
Total By Income Source	**1 848**	**2,1%**	**1 618**	**1,8%**	**2 099**	**2,4%**	**83 381**	**93,7%**	**88 946**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	86	13,3%	90	13,9%	48	7,4%	423	65,4%	646	,7%	-	-	-	-
Commercial	310	3,4%	247	2,7%	234	2,6%	8 361	91,4%	9 152	10,3%	-	-	-	-
Households	1 432	1,9%	1 261	1,7%	1 796	2,4%	71 367	94,1%	75 856	85,3%	-	-	-	-
Other	20	,6%	21	,6%	21	,6%	3 231	98,1%	3 293	3,7%	-	-	-	-
Total By Customer Group	**1 848**	**2,1%**	**1 618**	**1,8%**	**2 099**	**2,4%**	**83 381**	**93,7%**	**88 946**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	-	-	144 917	100,0%	144 917	45,3%
Bulk Water	-	-	-	-	-	-	10 076	100,0%	10 076	3,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	141 512	100,0%	141 512	44,2%
Auditor-General	-	-	-	-	-	-	18 181	100,0%	18 181	5,7%
Other	-	-	-	-	-	-	5 426	100,0%	5 426	1,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**320 111**	**100,0%**	**320 111**	**100,0%**

Contact Details

Municipal Manager	Mr Barnett	053 050 5161
Chief Financial Officer	Mr Barnett	053 050 5161

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 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	**117 100**	**30 038**	**25,7%**	**30 038**	**25,7%**	**29 744**	**25,1%**	**1,0%**
Exchange Revenue								
Service charges - Electricity	25 343	4 866	19,2%	4 866	19,2%	4 445	24,2%	9,5%
Service charges - Water	6 311	1 424	22,6%	1 424	22,6%	882	12,5%	61,3%
Service charges - Waste Water Management	4 208	1 187	28,2%	1 187	28,2%	944	23,4%	25,7%
Service charges - Waste Management	3 302	636	19,3%	636	19,3%	500	7,3%	27,3%
Sale of Goods and Rendering of Services	274	59	21,7%	59	21,7%	81	21,9%	(27,0%)
Agency services	-	-	-	-	-	428	15,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 727	1 578	12,4%	1 578	12,4%	1 625	21,8%	(2,8%)
Interest earned from Current and Non Current Assets	392	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	312	-	-	-	-	-	-	-
Rental from Fixed Assets	699	153	21,9%	153	21,9%	163	16,5%	(5,8%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 281	569	25,0%	569	25,0%	303	15,0%	87,7%
Non-Exchange Revenue								
Property rates	10 021	4 912	49,0%	4 912	49,0%	3 662	22,8%	34,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	65	1	1,5%	1	1,5%	-	-	(100,0%)
Licences or permits	456	41	8,9%	41	8,9%	58	16,6%	(30,3%)
Transfer and subsidies - Operational	43 772	14 128	32,3%	14 128	32,3%	16 224	37,0%	(12,9%)
Interest	1 936	484	25,0%	484	25,0%	429	13,5%	12,8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**133 280**	**24 364**	**18,3%**	**24 364**	**18,3%**	**18 156**	**15,4%**	**34,2%**
Employee related costs	45 983	10 922	23,8%	10 922	23,8%	9 791	24,4%	11,6%
Remuneration of councillors	4 326	1 352	31,2%	1 352	31,2%	1 479	29,4%	(8,6%)
Bulk purchases - electricity	21 151	5 295	25,0%	5 295	25,0%	4 435	27,1%	19,4%
Inventory consumed	4 535	332	7,3%	332	7,3%	377	3,4%	(12,1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 220	-	-	-	-	-	-	-
Interest	10 660	1 834	17,2%	1 834	17,2%	505	13,6%	262,9%
Contracted services	11 603	1 141	9,8%	1 141	9,8%	478	5,8%	138,8%
Transfers and subsidies	-	28	-	28	-	11	10,9%	170,8%
Irrecoverable debts written off	10 224	-	-	-	-	-	-	-
Operational costs	13 579	3 460	25,5%	3 460	25,5%	1 081	6,2%	220,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 180)**	**5 675**	**-**	**5 675**	**-**	**11 588**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	15 858	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(322)**	**5 675**		**5 675**		**11 588**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(322)**	**5 675**		**5 675**		**11 588**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(322)**	**5 675**		**5 675**		**11 588**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(322)**	**5 675**		**5 675**		**11 588**		

Part 2: Capital Revenue and Expenditure

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	**15 858**	**4 769**	**30,1%**	**4 769**	**30,1%**	**-**	**-**	**(100,0%)**
National Government	15 858	4 769	30,1%	4 769	30,1%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15 858**	**4 769**	**30,1%**	**4 769**	**30,1%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**15 858**	**4 769**	**30,1%**	**4 769**	**30,1%**	**-**	**-**	**(100,0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 948**	**3 870**	**38,9%**	**3 870**	**38,9%**	**-**	**-**	**(100,0%)**
Planning and Development	9 948	3 870	38,9%	3 870	38,9%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**5 910**	**899**	**15,2%**	**899**	**15,2%**	**-**	**-**	**(100,0%)**
Energy sources	5 910	899	15,2%	899	15,2%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**111 598**	**-**	**-**	**-**	**-**	**225 857**	**191,9%**	**(100,0%)**
Property rates	6 953	-	-	-	-	8 336	80,0%	(100,0%)
Service charges	29 885	-	-	-	-	44 976	150,0%	(100,0%)
Other revenue	2 281	-	-	-	-	8 723	-	(100,0%)
Transfers and Subsidies - Operational	43 190	-	-	-	-	111 118	256,1%	(100,0%)
Transfers and Subsidies - Capital	15 858	-	-	-	-	52 703	221,8%	(100,0%)
Interest	13 431	-	-	-	-	1	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(111 277)**	**4 716**	**(4,2%)**	**4 716**	**(4,2%)**	**1 056**	**(1,1%)**	**346,8%**
Suppliers and employees	(100 618)	4 716	(4,7%)	4 716	(4,7%)	1 056	(1,2%)	346,8%
Finance charges	(10 660)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**321**	**4 716**	**1 468,6%**	**4 716**	**1 468,6%**	**226 913**	**1 009,4%**	**(97,9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(15 858)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(15 858)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15 858)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15 537)**	**4 716**	**(30,4%)**	**4 716**	**(30,4%)**	**226 913**	**(8 827,3%)**	**(97,9%)**
Cash/cash equivalents at the year begin:	219	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(15 318)**	**4 716**	**(30,8%)**	**4 716**	**(30,8%)**	**227 126**	**5 276,6%**	**(97,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	1 454	3,4%	651	1,5%	1 693	4,0%	38 439	91,0%	42 237	30,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 181	15,5%	735	5,2%	323	2,3%	10 793	76,9%	14 033	10,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	993	4,0%	2 872	11,7%	548	2,2%	20 211	82,1%	24 624	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 142	3,5%	580	1,8%	424	1,3%	30 831	93,5%	32 977	23,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	636	3,3%	350	1,8%	243	1,3%	18 075	93,6%	19 303	13,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	2,5%	6	,7%	6	,7%	742	96,0%	773	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	,4%	1	-	2	-	5 176	99,6%	5 197	3,7%	-	-	-	-
Total By Income Source	**6 445**	**4,6%**	**5 195**	**3,7%**	**3 238**	**2,3%**	**124 266**	**89,3%**	**139 144**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	278	2,0%	2 555	18,7%	294	2,2%	10 510	77,1%	13 637	9,8%	-	-	-	-
Commercial	249	10,4%	123	5,1%	38	1,6%	1 995	82,9%	2 406	1,7%	-	-	-	-
Households	5 910	4,8%	2 515	2,0%	2 904	2,4%	111 659	90,8%	122 988	88,4%	-	-	-	-
Other	7	5,9%	3	2,5%	2	2,1%	102	89,5%	114	,1%	-	-	-	-
Total By Customer Group	**6 445**	**4,6%**	**5 195**	**3,7%**	**3 238**	**2,3%**	**124 266**	**89,3%**	**139 144**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	2 066	1,1%	2 947	1,5%	2 970	1,5%	186 460	95,9%	194 443	77,0%
Bulk Water	-	-	-	-	-	-	6	100,0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 142	4,6%	960	3,9%	760	3,1%	21 872	88,4%	24 734	9,8%
Auditor-General	1 272	5,1%	-	-	92	,4%	23 386	94,5%	24 750	9,8%
Other	34	,4%	265	3,1%	71	,8%	8 088	95,6%	8 458	3,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 514**	**1,8%**	**4 171**	**1,7%**	**3 893**	**1,5%**	**239 811**	**95,0%**	**252 390**	**100,0%**

Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 203 0005
Chief Financial Officer	Ms Remofilwe Babeotjwejang	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	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	**186 591**	**52 350**	**28,1%**	**52 350**	**28,1%**	**28 423**	**15,7%**	**84,2%**
Exchange Revenue								
Service charges - Electricity	27 175	6 883	25,3%	6 883	25,3%	5 630	21,5%	22,3%
Service charges - Water	18 534	4 017	21,7%	4 017	21,7%	3 736	18,9%	7,5%
Service charges - Waste Water Management	9 471	2 421	25,6%	2 421	25,6%	2 275	29,2%	6,4%
Service charges - Waste Management	4 301	1 150	26,7%	1 150	26,7%	1 027	29,1%	12,0%
Sale of Goods and Rendering of Services	510	53	10,4%	53	10,4%	103	21,1%	(48,7%)
Agency services	604	302	49,9%	302	49,9%	172	29,7%	75,3%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 681	5 466	25,2%	5 466	25,2%	5 129	30,2%	6,6%
Interest earned from Current and Non Current Assets	551	16	3,0%	16	3,0%	176	73,4%	(90,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 403	291	6,6%	291	6,6%	270	1,9%	7,4%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 781	2	,1%	2	,1%	64	4,2%	(96,4%)
Non-Exchange Revenue								
Property rates	36 002	7 454	20,7%	7 454	20,7%	7 055	21,7%	5,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 132	22 213	41,0%	22 213	41,0%	945	1,8%	2 250,4%
Interest	6 438	2 082	32,3%	2 082	32,3%	1 842	47,8%	13,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**197 675**	**17 018**	**8,6%**	**17 018**	**8,6%**	**22 392**	**11,4%**	**(24,0%)**
Employee related costs	63 178	9 255	14,6%	9 255	14,6%	14 509	22,0%	(36,2%)
Remuneration of councillors	4 667	955	20,5%	955	20,5%	1 377	29,9%	(30,6%)
Bulk purchases - electricity	47 609	-	-	-	-	222	,6%	(100,0%)
Inventory consumed	6 093	1 402	23,0%	1 402	23,0%	1 660	22,6%	(15,5%)
Debt impairment	20 791	-	-	-	-	-	-	-
Depreciation and amortisation	21 368	-	-	-	-	-	-	-
Interest	3 071	0	-	0	-	(1)	-	(100,9%)
Contracted services	13 170	2 518	19,1%	2 518	19,1%	1 698	11,6%	48,3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 634	264	16,2%	264	16,2%	277	31,1%	(4,6%)
Operational costs	16 093	2 622	16,3%	2 622	16,3%	2 650	15,1%	(1,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 084)**	**35 332**	**-**	**35 332**	**-**	**6 031**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	33 013	3 030	9,2%	3 030	9,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 929**	**38 362**		**38 362**		**6 031**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**21 929**	**38 362**		**38 362**		**6 031**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 929**	**38 362**		**38 362**		**6 031**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 929**	**38 362**		**38 362**		**6 031**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**36 202**	**1 810**	**5,0%**	**1 810**	**5,0%**	**-**	**-**	**(100,0%)**
National Government	33 013	1 810	5,5%	1 810	5,5%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 013**	**1 810**	**5,5%**	**1 810**	**5,5%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 189	-	-	-	-	-	-	-
Capital Expenditure Functional	**36 202**	**1 810**	**5,0%**	**1 810**	**5,0%**	**-**	**-**	**(100,0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 013**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	11 013	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**25 189**	**1 810**	**7,2%**	**1 810**	**7,2%**	**-**	**-**	**(100,0%)**
Energy sources	12 000	-	-	-	-	-	-	-
Water Management	13 189	-	-	-	-	-	-	-
Waste Water Management	-	1 810	-	1 810	-	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**168 091**	**-**	**-**	**-**	**-**	**75 830**	**47,2%**	**(100,0%)**
Property rates	27 722	-	-	-	-	10 502	41,9%	(100,0%)
Service charges	45 801	-	-	-	-	35 037	79,6%	(100,0%)
Other revenue	7 424	-	-	-	-	7 185	51,3%	(100,0%)
Transfers and Subsidies - Operational	54 132	-	-	-	-	23 100	43,0%	(100,0%)
Transfers and Subsidies - Capital	33 013	-	-	-	-	-	-	-
Interest	-	-	-	-	-	5	,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(131 561)**	**(10 184)**	**7,7%**	**(10 184)**	**7,7%**	**(6)**	**-**	**162 512,0%**
Suppliers and employees	(129 338)	(10 184)	7,9%	(10 184)	7,9%	(6)	-	162 512,0%
Finance charges	(2 223)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 530**	**(10 184)**	**(27,9%)**	**(10 184)**	**(27,9%)**	**75 824**	**295,2%**	**(113,4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(22 056)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(22 056)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(22 056)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1 346)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 346)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 346)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13 128**	**(10 184)**	**(77,6%)**	**(10 184)**	**(77,6%)**	**75 824**	**1 522,7%**	**(113,4%)**
Cash/cash equivalents at the year begin:	22	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	13 150	(10 184)	(77,4%)	(10 184)	(77,4%)	75 824	156,2%	(113,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	4 253	3,7%	2 238	1,9%	1 849	1,6%	106 956	92,8%	115 296	36,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 331	10,8%	506	2,4%	473	2,2%	18 177	84,6%	21 488	6,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 529	7,3%	667	,6%	1 712	1,7%	92 840	90,4%	102 749	32,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 470	5,2%	1 113	2,3%	1 093	2,3%	43 206	90,2%	47 882	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 150	5,3%	527	2,4%	490	2,3%	19 516	90,0%	21 683	6,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	310	3,7%	153	1,8%	150	1,8%	7 783	92,7%	8 397	2,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	5,7%	32	2,3%	25	1,8%	1 251	90,2%	1 388	,4%	-	-	-	-
Total By Income Source	**18 123**	**5,7%**	**5 237**	**1,6%**	**5 792**	**1,8%**	**289 730**	**90,9%**	**318 882**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 284	11,7%	478	1,1%	996	2,2%	38 371	85,0%	45 128	14,2%	-	-	-	-
Commercial	2 506	9,9%	448	1,8%	563	2,2%	21 749	86,1%	25 266	7,9%	-	-	-	-
Households	10 286	4,2%	4 292	1,7%	4 211	1,7%	228 741	92,4%	247 531	77,6%	-	-	-	-
Other	47	4,9%	19	2,0%	22	2,3%	869	90,8%	957	,3%	-	-	-	-
Total By Customer Group	**18 123**	**5,7%**	**5 237**	**1,6%**	**5 792**	**1,8%**	**289 730**	**90,9%**	**318 882**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	7 320	2,5%	283 420	97,5%	290 740	90,6%
Bulk Water	-	-	-	-	-	-	1 581	100,0%	1 581	,5%
PAYE deductions	-	-	70	3,7%	-	-	1 860	96,3%	1 931	,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	19	100,0%	19	-
Trade Creditors	256	1,4%	351	2,0%	46	,3%	17 146	96,3%	17 800	5,5%
Auditor-General	-	-	-	-	-	-	8 221	100,0%	8 221	2,6%
Other	-	-	45	6,9%	85	13,0%	527	80,1%	657	,2%
Medical Aid deductions	-	-	-	-	-	-	107	100,0%	107	-
Total	**256**	**,1%**	**467**	**,1%**	**7 452**	**2,3%**	**312 881**	**97,5%**	**321 056**	**100,0%**

Contact Details

Municipal Manager	Mr Thomas van Staden	053 492 3379
Chief Financial Officer	Mr Howard Humphrey Meiring	053 492 3413

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**323 316**	**78 840**	**24,4%**	**78 840**	**24,4%**	**69 577**	**22,9%**	**13,3%**
Exchange Revenue								
Service charges - Electricity	75 155	16 731	22,3%	16 731	22,3%	13 934	20,6%	20,1%
Service charges - Water	30 808	6 204	20,1%	6 204	20,1%	5 556	18,8%	11,7%
Service charges - Waste Water Management	14 023	3 372	24,0%	3 372	24,0%	3 398	34,1%	(,8%)
Service charges - Waste Management	10 577	2 660	25,2%	2 660	25,2%	2 574	28,2%	3,3%
Sale of Goods and Rendering of Services	345	77	22,2%	77	22,2%	54	16,3%	42,1%
Agency services	313	-	-	-	-	19	6,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 251	3 174	31,0%	3 174	31,0%	2 276	26,0%	39,4%
Interest earned from Current and Non Current Assets	1 741	211	12,1%	211	12,1%	207	12,4%	2,2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	478	18	3,7%	18	3,7%	17	3,6%	5,4%
Rental from Fixed Assets	312	338	108,5%	338	108,5%	(52)	(12,3%)	(747,5%)
Licence and permits	254	106	41,6%	106	41,6%	61	25,2%	72,2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 747	6	,2%	6	,2%	50	1,9%	(87,3%)
Non-Exchange Revenue								
Property rates	20 384	12 682	62,2%	12 682	62,2%	13 187	63,7%	(3,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	607	2	,4%	2	,4%	18	3,1%	(86,6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	74 149	32 477	43,8%	32 477	43,8%	27 545	38,4%	17,9%
Interest	3 184	781	24,5%	781	24,5%	733	31,2%	6,6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(0)	-	-	-	-	-	-	-
Other Gains	77 987	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**259 297**	**15 746**	**6,1%**	**15 746**	**6,1%**	**46 624**	**19,7%**	**(66,2%)**
Employee related costs	89 745	85	,1%	85	,1%	17 818	22,7%	(99,5%)
Remuneration of councillors	6 703	-	-	-	-	1 363	25,1%	(100,0%)
Bulk purchases - electricity	91 300	8 621	9,4%	8 621	9,4%	17 955	23,0%	(52,0%)
Inventory consumed	8 269	1 361	16,5%	1 361	16,5%	1 535	18,9%	(11,4%)
Debt impairment	13 764	-	-	-	-	-	-	-
Depreciation and amortisation	11 479	-	-	-	-	-	-	-
Interest	6 520	899	13,8%	899	13,8%	1 265	20,5%	(29,0%)
Contracted services	12 903	1 009	7,8%	1 009	7,8%	2 112	16,4%	(52,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 065	-	-	-	-	-	-	-
Operational costs	15 548	3 771	24,3%	3 771	24,3%	4 576	33,4%	(17,6%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**64 019**	**63 094**	**-**	**63 094**	**-**	**22 953**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	64 287	-	-	-	-	7 069	15,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**128 306**	**63 094**		**63 094**		**30 022**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**128 306**	**63 094**		**63 094**		**30 022**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**128 306**	**63 094**		**63 094**		**30 022**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**128 306**	**63 094**		**63 094**		**30 022**		

Part 2: Capital Revenue and Expenditure

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	**80 196**	**4 166**	**5,2%**	**4 166**	**5,2%**	**10 054**	**21,6%**	**(58,6%)**
National Government	64 287	1 451	2,3%	1 451	2,3%	9 920	21,3%	(85,4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 287**	**1 451**	**2,3%**	**1 451**	**2,3%**	**9 920**	**21,3%**	**(85,4%)**
Borrowing	11 000	-	-	-	-	-	-	-
Internally generated funds	4 909	2 715	55,3%	2 715	55,3%	134	-	1 923,7%
Capital Expenditure Functional	**80 196**	**4 166**	**5,2%**	**4 166**	**5,2%**	**10 054**	**21,6%**	**(58,6%)**
Municipal governance and administration	**2 509**	**2 080**	**82,9%**	**2 080**	**82,9%**	**-**	**-**	**(100,0%)**
Executive and Council	509	60	11,9%	60	11,9%	-	-	(100,0%)
Finance and administration	2 000	2 019	101,0%	2 019	101,0%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**66 687**	**2 087**	**3,1%**	**2 087**	**3,1%**	**10 054**	**26,0%**	**(79,2%)**
Energy sources	12 000	1 180	9,8%	1 180	9,8%	376	-	213,3%
Water Management	45 150	907	2,0%	907	2,0%	3 382	16,9%	(73,2%)
Waste Water Management	8 787	-	-	-	-	6 296	33,8%	(100,0%)
Waste Management	750	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**273 539**	**-**	**-**	**-**	**-**	**396 873**	**162,5%**	**(100,0%)**
Property rates	17 327	-	-	-	-	12 808	72,8%	(100,0%)
Service charges	110 978	-	-	-	-	75 749	74,5%	(100,0%)
Other revenue	5 057	-	-	-	-	1 738	35,0%	(100,0%)
Transfers and Subsidies - Operational	74 149	-	-	-	-	203 675	283,6%	(100,0%)
Transfers and Subsidies - Capital	64 287	-	-	-	-	102 900	220,7%	(100,0%)
Interest	1 741	-	-	-	-	2	,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**203 788**	**(44 566)**	**(21,9%)**	**(44 566)**	**(21,9%)**	**(71 804)**	**35,7%**	**(37,9%)**
Suppliers and employees	197 269	(44 566)	(22,6%)	(44 566)	(22,6%)	(71 804)	36,8%	(37,9%)
Finance charges	6 520	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**477 327**	**(44 566)**	**(9,3%)**	**(44 566)**	**(9,3%)**	**325 069**	**754,6%**	**(113,7%)**
Cash Flow from Investing Activities								
Receipts	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**80 196**	**-**	**-**	**-**	**-**	**(11 408)**	**24,5%**	**(100,0%)**
Capital assets	80 196	-	-	-	-	(11 408)	24,5%	(100,0%)
Net Cash from/(used) Investing Activities	**82 196**	**-**	**-**	**-**	**-**	**(11 408)**	**24,5%**	**(100,0%)**
Cash Flow from Financing Activities								
Receipts	**11 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	11 000	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	2 000	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**572 523**	**(44 566)**	**(7,8%)**	**(44 566)**	**(7,8%)**	**313 661**	**(8 851,6%)**	**(114,2%)**
Cash/cash equivalents at the year begin:	26	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	572 549	(44 566)	(7,8%)	(44 566)	(7,8%)	324 811	704 227,3%	(113,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	4 770	7,4%	2 313	3,6%	2 114	3,3%	55 211	85,7%	64 408	30,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 176	23,5%	795	5,9%	177	1,3%	9 374	69,3%	13 521	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 793	3,0%	7 055	11,7%	276	,5%	51 428	84,9%	60 552	28,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 621	7,0%	1 223	3,3%	1 503	4,0%	32 083	85,7%	37 430	17,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 222	6,8%	1 086	3,3%	1 341	4,1%	27 869	85,7%	32 519	15,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	351	7,2%	179	3,7%	58	1,2%	4 302	88,0%	4 890	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	13,7%	18	5,0%	44	11,9%	254	69,4%	365	,2%	-	-	-	-
Total By Income Source	**14 982**	**7,0%**	**12 669**	**5,9%**	**5 512**	**2,6%**	**180 521**	**84,5%**	**213 684**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 156	3,4%	5 889	9,2%	794	1,2%	55 251	86,2%	64 090	30,0%	-	-	-	-
Commercial	1 953	9,6%	810	4,0%	271	1,3%	17 336	85,1%	20 370	9,5%	-	-	-	-
Households	9 572	8,8%	5 376	4,9%	3 837	3,5%	90 245	82,8%	109 030	51,0%	-	-	-	-
Other	1 302	6,4%	594	2,9%	610	3,0%	17 689	87,6%	20 194	9,5%	-	-	-	-
Total By Customer Group	**14 982**	**7,0%**	**12 669**	**5,9%**	**5 512**	**2,6%**	**180 521**	**84,5%**	**213 684**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	7	100,0%	-	-	-	-	7	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	851	,3%	11 727	3,6%	10 357	3,1%	306 694	93,0%	329 628	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	160	34,2%	146	31,4%	160	34,3%	466	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**851**	**,3%**	**11 893**	**3,6%**	**10 503**	**3,2%**	**306 854**	**93,0%**	**330 101**	**100,0%**

Contact Details

Municipal Manager	Mr Madoda Vilakazi	053 298 1810
Chief Financial Officer	Ms Cc Zealand	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
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	**76 843**	**34 665**	**45,1%**	**34 665**	**45,1%**	**34 346**	**45,5%**	**,9%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	550	45	8,2%	45	8,2%	88	14,6%	(48,7%)
Agency services	2 523	2 303	91,3%	2 303	91,3%	2 303	95,0%	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 100	356	32,4%	356	32,4%	454	60,6%	(21,6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	1 400	424	30,3%	424	30,3%	376	28,9%	12,9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	389	162	41,7%	162	41,7%	163	45,4%	(,5%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	70 881	31 375	44,3%	31 375	44,3%	30 962	44,2%	1,3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**76 442**	**19 286**	**25,2%**	**19 286**	**25,2%**	**18 433**	**27,3%**	**4,6%**
Employee related costs	57 386	14 679	25,6%	14 679	25,6%	13 176	26,4%	11,4%
Remuneration of councillors	6 895	1 646	23,9%	1 646	23,9%	1 504	23,5%	9,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 322	260	19,6%	260	19,6%	409	20,9%	(36,5%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	2 030	523	25,8%	523	25,8%	804	41,2%	(34,9%)
Transfers and subsidies	35	45	127,2%	45	127,2%	15	-	199,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	7 774	2 134	27,4%	2 134	27,4%	2 526	39,8%	(15,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**401**	**15 379**	**-**	**15 379**	**-**	**15 913**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**401**	**15 379**		**15 379**		**15 913**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**401**	**15 379**		**15 379**		**15 913**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**401**	**15 379**		**15 379**		**15 913**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**401**	**15 379**		**15 379**		**15 913**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**400**	**(1)**	**(,2%)**	**(1)**	**(,2%)**	**-**	**-**	**(100,0%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	400	(1)	(,2%)	(1)	(,2%)	-	-	(100,0%)
Capital Expenditure Functional	**400**	**(1)**	**(,2%)**	**(1)**	**(,2%)**	**-**	**-**	**(100,0%)**
Municipal governance and administration	**400**	**(1)**	**(,2%)**	**(1)**	**(,2%)**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	400	(1)	(,2%)	(1)	(,2%)	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**76 843**	**32 150**	**41,8%**	**32 150**	**41,8%**	**30 903**	**40,9%**	**4,0%**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	4 862	4 146	85,3%	4 146	85,3%	2 753	55,9%	50,6%
Transfers and Subsidies - Operational	70 881	27 648	39,0%	27 648	39,0%	27 695	39,6%	(,2%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	1 100	356	32,4%	356	32,4%	454	60,6%	(21,6%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(73 572)**	**(3 507)**	**4,8%**	**(3 507)**	**4,8%**	**(3 461)**	**5,4%**	**1,3%**
Suppliers and employees	(73 572)	(3 507)	4,8%	(3 507)	4,8%	(3 461)	5,4%	1,3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 271**	**28 643**	**875,7%**	**28 643**	**875,7%**	**27 442**	**241,0%**	**4,4%**
Cash Flow from Investing Activities								
Receipts	**-**	**(216)**	**-**	**(216)**	**-**	**(192)**	**-**	**12,8%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(216)	-	(216)	-	(192)	-	12,8%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(400)**	**1**	**(,2%)**	**1**	**(,2%)**	**-**	**-**	**(100,0%)**
Capital assets	(400)	1	(,2%)	1	(,2%)	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(400)**	**(216)**	**53,9%**	**(216)**	**53,9%**	**(192)**	**127,8%**	**12,4%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 871**	**28 427**	**990,3%**	**28 427**	**990,3%**	**27 250**	**242,5%**	**4,3%**
Cash/cash equivalents at the year begin:	640	233	36,4%	233	36,4%	674	10,2%	(65,5%)
Cash/cash equivalents at the year end:	**3 510**	**28 694**	**817,4%**	**28 694**	**817,4%**	**27 924**	**156,5%**	**2,8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	625	100,0%	-	-	-	-	625	100,0%	-	-	-	-
Total By Income Source	**-**	**-**	**625**	**100,0%**	**-**	**-**	**-**	**-**	**625**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	625	100,0%	-	-	-	-	625	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**625**	**100,0%**	**-**	**-**	**-**	**-**	**625**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	782	12,0%	55	,8%	54	,8%	5 638	86,4%	6 530	92,9%
Other	485	97,5%	-	-	-	-	12	2,5%	497	7,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 267**	**18,0%**	**55**	**,8%**	**54**	**,8%**	**5 651**	**80,4%**	**7 027**	**100,0%**

Contact Details

Municipal Manager	Mr Isak Visser	053 631 0891
Chief Financial Officer	Mr Bradley Franklin James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
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	**579 952**	**67 714**	**11,7%**	**67 714**	**11,7%**	**133 006**	**33,2%**	**(49,1%)**
Exchange Revenue								
Service charges - Electricity	157 735	23 160	14,7%	23 160	14,7%	27 233	21,7%	(15,0%)
Service charges - Water	27 527	3 985	14,5%	3 985	14,5%	3 955	9,2%	,8%
Service charges - Waste Water Management	18 564	3 453	18,6%	3 453	18,6%	3 350	9,5%	3,1%
Service charges - Waste Management	10 800	2 417	22,4%	2 417	22,4%	2 319	-	4,2%
Sale of Goods and Rendering of Services	324	116	35,8%	116	35,8%	159	9,2%	(27,2%)
Agency services	367	334	91,0%	334	91,0%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 201	6 307	34,7%	6 307	34,7%	5 253	75,5%	20,1%
Interest earned from Current and Non Current Assets	58	3	5,0%	3	5,0%	1	1,7%	203,0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	916	211	23,1%	211	23,1%	152	6,1%	38,9%
Licence and permits	835	-	-	-	-	311	32,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 253	829	25,5%	829	25,5%	618	203,1%	34,2%
Non-Exchange Revenue								
Property rates	34 984	23 476	67,1%	23 476	67,1%	22 551	58,0%	4,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	566	2	,4%	2	,4%	648	5 587,8%	(99,7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	143 598	-	-	-	-	63 744	46,9%	(100,0%)
Interest	8 897	3 420	38,4%	3 420	38,4%	2 711	30,5%	26,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	565	-	-	-	-	-	-	-
Gains on disposal of Assets	219	-	-	-	-	-	-	-
Other Gains	152 541	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**430 512**	**40 474**	**9,4%**	**40 474**	**9,4%**	**45 957**	**12,1%**	**(11,9%)**
Employee related costs	167 716	27 015	16,1%	27 015	16,1%	12 201	7,6%	121,4%
Remuneration of councillors	8 562	1 420	16,6%	1 420	16,6%	734	7,9%	93,5%
Bulk purchases - electricity	91 601	1 187	1,3%	1 187	1,3%	2 314	1,8%	(48,7%)
Inventory consumed	22 436	2 128	9,5%	2 128	9,5%	2 715	12,7%	(21,6%)
Debt impairment	16 481	-	-	-	-	-	-	-
Depreciation and amortisation	32 952	-	-	-	-	-	-	-
Interest	11 671	476	4,1%	476	4,1%	0	-	288 319,4%
Contracted services	48 834	4 602	9,4%	4 602	9,4%	22 907	103,9%	(79,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	15	-	15	-	8	773 800,0%	91,7%
Operational costs	30 258	3 631	12,0%	3 631	12,0%	5 079	19,4%	(28,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**149 440**	**27 240**	**-**	**27 240**	**-**	**87 048**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	37 027	948	2,6%	948	2,6%	5 532	11,6%	(82,9%)
Transfers and subsidies - capital (in-kind)	125	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**186 592**	**28 188**		**28 188**		**92 580**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**186 592**	**28 188**		**28 188**		**92 580**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**186 592**	**28 188**		**28 188**		**92 580**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**186 592**	**28 188**		**28 188**		**92 580**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**37 027**	**2 518**	**6,8%**	**2 518**	**6,8%**	**9 833**	**13,1%**	**(74,4%)**
National Government	37 027	2 518	6,8%	2 518	6,8%	9 744	13,3%	(74,2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 027**	**2 518**	**6,8%**	**2 518**	**6,8%**	**9 744**	**13,3%**	**(74,2%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	89	5,0%	(100,0%)
Capital Expenditure Functional	**37 490**	**2 518**	**6,7%**	**2 518**	**6,7%**	**9 833**	**13,1%**	**(74,4%)**
Municipal governance and administration	**443**	**-**	**-**	**-**	**-**	**1 917**	**126,1%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	443	-	-	-	-	1 917	126,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	5 000	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 375**	**-**	**-**	**-**	**-**	**4 200**	**14,1%**	**(100,0%)**
Planning and Development	3 375	-	-	-	-	4 200	15,6%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**28 673**	**2 518**	**8,8%**	**2 518**	**8,8%**	**3 715**	**8,5%**	**(32,2%)**
Energy sources	9 000	2 518	28,0%	2 518	28,0%	2 301	11,7%	9,4%
Water Management	19 673	-	-	-	-	1 415	5,9%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**786 058**	**25 520**	**3,2%**	**25 520**	**3,2%**	**685 031**	**102,0%**	**(96,3%)**
Property rates	-	-	-	-	-	21 337	114,2%	(100,0%)
Service charges	-	10 663	-	10 663	-	227 092	115,5%	(95,3%)
Other revenue	609 446	5 579	,9%	5 579	,9%	11 204	2,6%	(50,2%)
Transfers and Subsidies - Operational	139 585	5 243	3,8%	5 243	3,8%	399 693	3 374,3%	(98,7%)
Transfers and Subsidies - Capital	37 027	4 034	10,9%	4 034	10,9%	25 387	-	(84,1%)
Interest	-	-	-	-	-	319	4,3%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(11 463)**	**(6 709)**	**58,5%**	**(6 709)**	**58,5%**	**(21 392)**	**13,2%**	**(68,6%)**
Suppliers and employees	(11 463)	(6 709)	58,5%	(6 709)	58,5%	(21 392)	13,2%	(68,6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**774 596**	**18 811**	**2,4%**	**18 811**	**2,4%**	**663 639**	**130,1%**	**(97,2%)**
Cash Flow from Investing Activities								
Receipts	**(57)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(57)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**-**	**(948)**	**-**	**(948)**	**-**	**(121)**	**-**	**684,6%**
Capital assets	-	(948)	-	(948)	-	(121)	-	684,6%
Net Cash from/(used) Investing Activities	**(57)**	**(948)**	**1 654,8%**	**(948)**	**1 654,8%**	**(121)**	**-**	**684,6%**
Cash Flow from Financing Activities								
Receipts	**65**	**115**	**178,9%**	**115**	**178,9%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	115	178,9%	115	178,9%	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**65**	**115**	**178,9%**	**115**	**178,9%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**774 603**	**17 978**	**2,3%**	**17 978**	**2,3%**	**663 518**	**130,1%**	**(97,3%)**
Cash/cash equivalents at the year begin:	1 633	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	776 236	17 978	2,3%	17 978	2,3%	663 518	109,4%	(97,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	5 575	4,3%	2 749	2,1%	2 037	1,6%	118 456	92,0%	128 817	25,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 349	14,4%	1 995	3,4%	1 613	2,8%	46 080	79,4%	58 037	11,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 285	2,8%	20 410	13,3%	1 672	1,1%	126 558	82,8%	152 925	30,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 741	5,4%	1 702	2,4%	1 422	2,0%	62 850	90,2%	69 715	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 017	4,7%	1 185	1,8%	1 067	1,7%	59 275	91,8%	64 544	12,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	131	3,7%	57	1,6%	57	1,6%	3 249	93,0%	3 494	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 110	3,9%	535	1,9%	468	1,6%	26 566	92,6%	28 679	5,7%	-	-	-	-
Total By Income Source	**26 208**	**5,2%**	**28 633**	**5,7%**	**8 335**	**1,6%**	**443 034**	**87,5%**	**506 210**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 934	3,7%	11 131	14,0%	1 227	1,5%	64 005	80,7%	79 298	15,7%	-	-	-	-
Commercial	2 604	28,3%	462	5,0%	173	1,9%	5 975	64,8%	9 214	1,8%	-	-	-	-
Households	20 192	5,1%	15 101	3,8%	6 737	1,7%	355 913	89,4%	397 943	78,6%	-	-	-	-
Other	478	2,4%	1 938	9,8%	199	1,0%	17 140	86,8%	19 755	3,9%	-	-	-	-
Total By Customer Group	**26 208**	**5,2%**	**28 633**	**5,7%**	**8 335**	**1,6%**	**443 034**	**87,5%**	**506 210**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	506	,1%	552	,1%	287	-	624 073	99,8%	625 418	82,5%
Bulk Water	-	-	-	-	-	-	19 099	100,0%	19 099	2,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 586	3,9%	662	,7%	3 861	4,2%	84 053	91,2%	92 162	12,2%
Auditor-General	-	-	-	-	-	-	10 251	100,0%	10 251	1,4%
Other	-	-	-	-	4	-	11 354	100,0%	11 358	1,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 092**	**,5%**	**1 214**	**,2%**	**4 153**	**,5%**	**748 829**	**98,8%**	**758 288**	**100,0%**

Contact Details

Municipal Manager	Mr Obakeng Isaacs	054 461 6700
Chief Financial Officer	Mrs Anthanique F. Beukes	054 461 6700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	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	**85 719**	**26 851**	**31,3%**	**26 851**	**31,3%**	**25 167**	**30,3%**	**6,7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	7 181	1 036	14,4%	1 036	14,4%	818	12,1%	26,6%
Service charges - Waste Water Management	4 066	820	20,2%	820	20,2%	584	15,7%	40,3%
Service charges - Waste Management	5 609	1 174	20,9%	1 174	20,9%	835	15,7%	40,5%
Sale of Goods and Rendering of Services	858	72	8,4%	72	8,4%	107	13,1%	(33,0%)
Agency services	-	-	-	-	-	7	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 308	1 998	21,5%	1 998	21,5%	1 191	13,6%	67,7%
Interest earned from Current and Non Current Assets	375	41	10,9%	41	10,9%	12	3,3%	245,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	23	1	5,7%	1	5,7%	21	98,0%	(93,9%)
Rental from Fixed Assets	1 999	63	3,2%	63	3,2%	45	2,3%	40,9%
Licence and permits	475	12	2,4%	12	2,4%	26	5,7%	(55,3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	497	5	1,0%	5	1,0%	0	-	5 027,0%
Non-Exchange Revenue								
Property rates	10 964	5 921	54,0%	5 921	54,0%	5 643	54,7%	4,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 717	15 674	36,7%	15 674	36,7%	15 856	37,6%	(1,1%)
Interest	1 649	0	-	0	-	1	-	(13,7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	35	-	35	-	20	4,1%	73,9%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**82 889**	**9 915**	**12,0%**	**9 915**	**12,0%**	**11 306**	**14,9%**	**(12,3%)**
Employee related costs	39 700	8 241	20,8%	8 241	20,8%	8 646	23,7%	(4,7%)
Remuneration of councillors	5 007	1 262	25,2%	1 262	25,2%	1 140	24,6%	10,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 363	(10)	(,4%)	(10)	(,4%)	612	34,7%	(101,7%)
Debt impairment	12 871	-	-	-	-	-	-	-
Depreciation and amortisation	8 719	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	3 452	16	,5%	16	,5%	29	1,1%	(44,1%)
Transfers and subsidies	35	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	10 740	406	3,8%	406	3,8%	879	10,7%	(53,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 830**	**16 936**	**-**	**16 936**	**-**	**13 860**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	5 000	-	5 000	-	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 830**	**21 936**		**21 936**		**13 860**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 830**	**21 936**		**21 936**		**13 860**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 830**	**21 936**		**21 936**		**13 860**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 830**	**21 936**		**21 936**		**13 860**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**21 979**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	21 979	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 979**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**21 979**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**21 979**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	21 979	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**84 452**	**2 568**	**3,0%**	**2 568**	**3,0%**	**2 665**	**3,2%**	**(3,6%)**
Property rates	6 600	628	9,5%	628	9,5%	(238)	(4,6%)	(363,8%)
Service charges	8 472	329	3,9%	329	3,9%	142	1,8%	131,7%
Other revenue	5 311	1 611	30,3%	1 611	30,3%	2 761	49,6%	(41,7%)
Transfers and Subsidies - Operational	41 717	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	21 979	-	-	-	-	-	-	-
Interest	375	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(62 062)**	**6 443**	**(10,4%)**	**6 443**	**(10,4%)**	**(4 035)**	**7,0%**	**(259,7%)**
Suppliers and employees	(62 062)	6 443	(10,4%)	6 443	(10,4%)	(4 035)	7,0%	(259,7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 390**	**9 011**	**40,2%**	**9 011**	**40,2%**	**(1 370)**	**(5,5%)**	**(757,7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(21 979)**	**-**	**-**	**-**	**-**	**(473)**	**2,2%**	**(100,0%)**
Capital assets	(21 979)	-	-	-	-	(473)	2,2%	(100,0%)
Net Cash from/(used) Investing Activities	**(21 979)**	**-**	**-**	**-**	**-**	**(473)**	**2,2%**	**(100,0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**411**	**9 011**	**2 192,9%**	**9 011**	**2 192,9%**	**(1 843)**	**(59,1%)**	**(588,9%)**
Cash/cash equivalents at the year begin:	617	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**1 027**	**9 011**	**877,0%**	**9 011**	**877,0%**	**(1 843)**	**(49,3%)**	**(588,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	791	2,1%	420	1,1%	377	1,0%	35 934	95,8%	37 522	20,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(42)	(,1%)	5 625	18,2%	13	-	25 234	81,9%	30 830	17,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	620	2,5%	321	1,3%	293	1,2%	23 587	95,0%	24 820	13,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	888	2,5%	457	1,3%	417	1,2%	33 643	95,0%	35 405	19,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9	-	18	-	24	,1%	45 302	99,9%	45 352	25,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 285)	(92,5%)	24	,4%	45	,7%	13 010	191,5%	6 794	3,8%	-	-	-	-
Total By Income Source	**(4 019)**	**(2,2%)**	**6 864**	**3,8%**	**1 169**	**,6%**	**176 710**	**97,8%**	**180 724**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1	,1%	60	11,7%	0	,1%	449	88,1%	510	,3%	-	-	-	-
Commercial	(1 136)	(10,8%)	1 424	13,6%	82	,8%	10 107	96,5%	10 477	5,8%	-	-	-	-
Households	998	1,4%	955	1,3%	495	,7%	69 330	96,6%	71 779	39,7%	-	-	-	-
Other	(3 882)	(4,0%)	4 425	4,5%	592	,6%	96 824	98,8%	97 958	54,2%	-	-	-	-
Total By Customer Group	**(4 019)**	**(2,2%)**	**6 864**	**3,8%**	**1 169**	**,6%**	**176 710**	**97,8%**	**180 724**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	(47)	(1,7%)	4	,1%	9	,3%	2 705	101,3%	2 671	3,2%
Bulk Water	-	-	-	-	-	-	9 036	100,0%	9 036	10,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	126	100,0%	-	-	-	-	-	-	126	,2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36	1,5%	0	-	23	1,0%	2 338	97,5%	2 398	2,9%
Auditor-General	49	3,5%	50	3,6%	50	3,5%	1 264	89,4%	1 413	1,7%
Other	1 040	1,5%	1 230	1,8%	1 253	1,8%	64 650	94,8%	68 172	81,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 204**	**1,4%**	**1 284**	**1,5%**	**1 335**	**1,6%**	**79 992**	**95,4%**	**83 815**	**100,0%**

Contact Details

Municipal Manager	Mr Moeketsi Dichaba	054 833 9500
Chief Financial Officer	Mr Donovan Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
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	**259 115**	**52 305**	**20,2%**	**52 305**	**20,2%**	**14 572**	**6,1%**	**258,9%**
Exchange Revenue								
Service charges - Electricity	67 101	21 745	32,4%	21 745	32,4%	(18 547)	(27,8%)	(217,2%)
Service charges - Water	15 544	2 538	16,3%	2 538	16,3%	1 383	10,2%	83,5%
Service charges - Waste Water Management	31 915	8 116	25,4%	8 116	25,4%	2 561	9,5%	217,0%
Service charges - Waste Management	20 766	4 761	22,9%	4 761	22,9%	1 530	9,4%	211,1%
Sale of Goods and Rendering of Services	771	204	26,5%	204	26,5%	121	14,5%	68,3%
Agency services	502	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 457	135	9,3%	135	9,3%	146	23,3%	(7,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	630	153	24,3%	153	24,3%	64	10,3%	140,5%
Licence and permits	966	-	-	-	-	2	,2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	529	30	5,8%	30	5,8%	49	36,9%	(37,9%)
Non-Exchange Revenue								
Property rates	36 316	13 118	36,1%	13 118	36,1%	1 949	5,4%	573,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 172	22	1,0%	22	1,0%	141	125,1%	(84,2%)
Licences or permits	20	2	9,6%	2	9,6%	-	-	(100,0%)
Transfer and subsidies - Operational	68 427	1 319	1,9%	1 319	1,9%	24 518	35,5%	(94,6%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	12 000	161	1,3%	161	1,3%	656	7,8%	(75,4%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**326 420**	**63 379**	**19,4%**	**63 379**	**19,4%**	**38 566**	**16,0%**	**64,3%**
Employee related costs	92 655	24 128	26,0%	24 128	26,0%	23 198	25,0%	4,0%
Remuneration of councillors	6 642	1 440	21,7%	1 440	21,7%	1 391	22,8%	3,5%
Bulk purchases - electricity	60 000	20 012	33,4%	20 012	33,4%	3 896	7,8%	413,7%
Inventory consumed	21 501	3 103	14,4%	3 103	14,4%	1 247	4,4%	148,8%
Debt impairment	42 341	-	-	-	-	-	-	-
Depreciation and amortisation	41 544	-	-	-	-	-	-	-
Interest	6 500	5 545	85,3%	5 545	85,3%	3 444	98,4%	61,0%
Contracted services	19 012	3 896	20,5%	3 896	20,5%	976	5,0%	299,0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	36 225	5 255	14,5%	5 255	14,5%	4 413	12,0%	19,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(67 305)**	**(11 073)**	**-**	**(11 073)**	**-**	**(23 994)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	31 190	2 015	6,5%	2 015	6,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(36 115)**	**(9 058)**		**(9 058)**		**(23 994)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(36 115)**	**(9 058)**		**(9 058)**		**(23 994)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(36 115)**	**(9 058)**		**(9 058)**		**(23 994)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(36 115)**	**(9 058)**		**(9 058)**		**(23 994)**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**31 890**	**1 783**	**5,6%**	**1 783**	**5,6%**	**4 284**	**12,8%**	**(58,4%)**
National Government	31 190	1 753	5,6%	1 753	5,6%	3 489	11,6%	(49,8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 190**	**1 753**	**5,6%**	**1 753**	**5,6%**	**3 489**	**11,6%**	**(49,8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	700	30	4,3%	30	4,3%	795	22,7%	(96,2%)
Capital Expenditure Functional	**31 890**	**1 783**	**5,6%**	**1 783**	**5,6%**	**4 284**	**12,8%**	**(58,4%)**
Municipal governance and administration	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	300	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	100	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 227**	**1 753**	**10,2%**	**1 753**	**10,2%**	**3 489**	**20,6%**	**(49,8%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	17 227	1 753	10,2%	1 753	10,2%	3 489	20,6%	(49,8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**14 263**	**30**	**,2%**	**30**	**,2%**	**795**	**5,0%**	**(96,2%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	14 263	30	,2%	30	,2%	795	39,8%	(96,2%)
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	**263 983**	**54 798**	**20,8%**	**54 798**	**20,8%**	**272 856**	**119,1%**	**(79,9%)**
Property rates	25 421	-	-	-	-	17 024	53,9%	(100,0%)
Service charges	108 260	47 348	43,7%	47 348	43,7%	147 250	153,1%	(67,8%)
Other revenue	29 227	5 950	20,4%	5 950	20,4%	(68 467)	(3 826,0%)	(108,7%)
Transfers and Subsidies - Operational	68 427	1 500	2,2%	1 500	2,2%	104 711	151,7%	(98,6%)
Transfers and Subsidies - Capital	31 190	-	-	-	-	72 338	241,5%	(100,0%)
Interest	1 457	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(242 535)**	**(93 580)**	**38,6%**	**(93 580)**	**38,6%**	**(55 863)**	**21,5%**	**67,5%**
Suppliers and employees	(236 035)	(93 580)	39,6%	(93 580)	39,6%	(55 863)	21,8%	67,5%
Finance charges	(6 500)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 447**	**(38 782)**	**(180,8%)**	**(38 782)**	**(180,8%)**	**216 994**	**(699,9%)**	**(117,9%)**
Cash Flow from Investing Activities								
Receipts	**12 000**	**-**	**-**	**-**	**-**	**4 589**	**54,9%**	**(100,0%)**
Proceeds on disposal of PPE	12 000	-	-	-	-	4 589	54,9%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(31 890)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(31 890)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(19 890)**	**-**	**-**	**-**	**-**	**4 589**	**(9,9%)**	**(100,0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 557**	**(38 782)**	**(2 490,1%)**	**(38 782)**	**(2 490,1%)**	**221 582**	**(285,6%)**	**(117,5%)**
Cash/cash equivalents at the year begin:	10 706	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**12 263**	**(38 782)**	**(316,2%)**	**(38 782)**	**(316,2%)**	**221 493**	**(343,1%)**	**(117,5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	637	,8%	595	,7%	111	,1%	83 395	98,4%	84 737	18,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	780	8,7%	514	5,7%	293	3,2%	7 428	82,4%	9 015	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 059	4,7%	6 805	8,0%	1 458	1,7%	73 199	85,6%	85 521	18,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 976	3,5%	2 512	1,5%	2 059	1,2%	162 538	93,9%	173 086	36,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 613	3,6%	1 513	1,5%	1 207	1,2%	95 301	93,8%	101 635	21,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	77	2,1%	36	1,0%	35	1,0%	3 465	95,9%	3 613	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	,2%	7	,1%	21	,2%	11 248	99,6%	11 293	2,4%	-	-	-	-
Total By Income Source	**15 160**	**3,2%**	**11 983**	**2,6%**	**5 183**	**1,1%**	**436 574**	**93,1%**	**468 900**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 767	4,5%	1 258	3,2%	518	1,3%	35 889	91,0%	39 432	8,4%	-	-	-	-
Commercial	1 946	5,6%	5 482	15,7%	310	,9%	27 092	77,8%	34 830	7,4%	-	-	-	-
Households	11 338	2,9%	5 230	1,3%	4 344	1,1%	372 510	94,7%	393 422	83,9%	-	-	-	-
Other	109	9,0%	13	1,0%	12	1,0%	1 083	89,0%	1 216	,3%	-	-	-	-
Total By Customer Group	**15 160**	**3,2%**	**11 983**	**2,6%**	**5 183**	**1,1%**	**436 574**	**93,1%**	**468 900**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	15 968	4,1%	-	-	8 639	2,2%	369 538	93,8%	394 145	68,1%
Bulk Water	2 846	2,1%	-	-	593	,4%	133 029	97,5%	136 469	23,6%
PAYE deductions	1 563	74,0%	-	-	-	-	548	26,0%	2 111	,4%
VAT (output less input)	-	-	-	-	-	-	3	100,0%	3	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	519	1,9%	23	,1%	263	,9%	27 223	97,1%	28 028	4,8%
Auditor-General	54	,7%	-	-	53	,7%	8 020	98,7%	8 127	1,4%
Other	1 776	23,8%	3	-	-	-	5 670	76,1%	7 449	1,3%
Medical Aid deductions	570	27,8%	-	-	-	-	1 477	72,2%	2 047	,4%
Total	**23 295**	**4,0%**	**25**	**-**	**9 549**	**1,7%**	**545 508**	**94,3%**	**578 377**	**100,0%**

Contact Details

Municipal Manager	Mr HG Mathobela	053 313 7300
Chief Financial Officer	Mr Butsile Jeffrey Moselelane	053 313 7326

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**170 436**	**40 521**	**23,8%**	**40 521**	**23,8%**	**14 207**	**10,0%**	**185,2%**
Exchange Revenue								
Service charges - Electricity	35 765	10 489	29,3%	10 489	29,3%	6 072	20,5%	72,7%
Service charges - Water	12 569	3 531	28,1%	3 531	28,1%	1 887	15,7%	87,1%
Service charges - Waste Water Management	10 736	1 492	13,9%	1 492	13,9%	863	12,5%	72,9%
Service charges - Waste Management	12 061	2 725	22,6%	2 725	22,6%	1 190	8,1%	129,0%
Sale of Goods and Rendering of Services	132	8	6,1%	8	6,1%	5	3,6%	75,4%
Agency services	450	156	34,6%	156	34,6%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 776	524	29,5%	524	29,5%	142	8,3%	269,7%
Interest earned from Current and Non Current Assets	4 575	47	1,0%	47	1,0%	193	5,0%	(75,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	84	21,8%	84	21,8%	31	14,6%	168,1%
Licence and permits	1 100	287	26,1%	287	26,1%	108	10,3%	165,1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	22	4	16,6%	4	16,6%	-	-	(100,0%)
Non-Exchange Revenue								
Property rates	18 437	5 585	30,3%	5 585	30,3%	3 183	14,5%	75,5%
Surcharges and Taxes	9 396	-	-	-	-	-	-	-
Fines, penalties and forfeits	143	5	3,8%	5	3,8%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 006	15 315	37,3%	15 315	37,3%	183	,4%	8 282,4%
Interest	883	269	30,5%	269	30,5%	60	8,9%	352,5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	21 000	-	-	-	-	(291)	-	(100,0%)
Other Gains	-	-	-	-	-	581	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**146 541**	**35 195**	**24,0%**	**35 195**	**24,0%**	**9 494**	**6,9%**	**270,7%**
Employee related costs	40 775	13 454	33,0%	13 454	33,0%	4 529	9,1%	197,0%
Remuneration of councillors	5 298	1 307	24,7%	1 307	24,7%	429	8,9%	204,7%
Bulk purchases - electricity	30 115	11 427	37,9%	11 427	37,9%	2 326	8,1%	391,2%
Inventory consumed	538	252	46,7%	252	46,7%	45	3,3%	462,6%
Debt impairment	13 943	-	-	-	-	-	-	-
Depreciation and amortisation	17 669	-	-	-	-	-	-	-
Interest	1 200	1 509	125,7%	1 509	125,7%	318	26,5%	374,3%
Contracted services	17 608	4 576	26,0%	4 576	26,0%	1 129	6,3%	305,4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 533	-	-	-	-	0	-	(100,0%)
Operational costs	15 860	2 671	16,8%	2 671	16,8%	718	5,4%	272,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**23 895**	**5 326**	**-**	**5 326**	**-**	**4 713**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	28 812	-	-	-	-	9 054	23,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 707**	**5 326**		**5 326**		**13 767**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**52 707**	**5 326**		**5 326**		**13 767**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 707**	**5 326**		**5 326**		**13 767**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 707**	**5 326**		**5 326**		**13 767**		

Part 2: Capital Revenue and Expenditure

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	**28 812**	**(306 321)**	**(1 063,2%)**	**(306 321)**	**(1 063,2%)**	**13 669**	**34,4%**	**(2 341,1%)**
National Government	28 812	(96 566)	(335,2%)	(96 566)	(335,2%)	13 393	35,0%	(821,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 812**	**(96 566)**	**(335,2%)**	**(96 566)**	**(335,2%)**	**13 393**	**35,0%**	**(821,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	(209 755)	-	(209 755)	-	275	18,4%	(76 273,2%)
Capital Expenditure Functional	**28 812**	**(306 895)**	**(1 065,2%)**	**(306 895)**	**(1 065,2%)**	**13 669**	**34,4%**	**(2 345,3%)**
Municipal governance and administration	**-**	**(207 531)**	**-**	**(207 531)**	**-**	**275**	**27,5%**	**(75 465,4%)**
Executive and Council	-	(202 576)	-	(202 576)	-	-	-	(100,0%)
Finance and administration	-	(4 955)	-	(4 955)	-	275	27,5%	(1 899,4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**(249)**	**-**	**(249)**	**-**	**-**	**-**	**(100,0%)**
Community and Social Services	-	(249)	-	(249)	-	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**(17 672)**	**-**	**(17 672)**	**-**	**1 600**	**64,0%**	**(1 204,6%)**
Planning and Development	-	(511)	-	(511)	-	-	-	(100,0%)
Road Transport	-	(17 161)	-	(17 161)	-	1 600	80,0%	(1 172,7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**28 812**	**(81 443)**	**(282,7%)**	**(81 443)**	**(282,7%)**	**11 793**	**32,5%**	**(790,6%)**
Energy sources	-	(11 484)	-	(11 484)	-	-	-	(100,0%)
Water Management	20 000	(67 769)	(338,8%)	(67 769)	(338,8%)	9 958	29,9%	(780,6%)
Waste Water Management	8 812	(1 825)	(20,7%)	(1 825)	(20,7%)	252	8,4%	(824,5%)
Waste Management	-	(365)	-	(365)	-	1 584	-	(123,1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**157 012**	**(6 247)**	**(4,0%)**	**(6 247)**	**(4,0%)**	**6 743**	**3,9%**	**(192,7%)**
Property rates	14 749	(29 964)	(203,2%)	(29 964)	(203,2%)	83	,5%	(36 198,0%)
Service charges	65 552	4 180	6,4%	4 180	6,4%	2 841	4,8%	47,1%
Other revenue	2 318	560	24,1%	560	24,1%	151	1,7%	270,8%
Transfers and Subsidies - Operational	41 006	10 117	24,7%	10 117	24,7%	3 269	7,4%	209,5%
Transfers and Subsidies - Capital	28 812	8 000	27,8%	8 000	27,8%	-	-	(100,0%)
Interest	4 575	860	18,8%	860	18,8%	399	10,3%	115,5%
Dividends	-	-	-	-	-	-	-	-
Payments	**(120 701)**	**(206)**	**,2%**	**(206)**	**,2%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(119 501)	(195)	,2%	(195)	,2%	-	-	(100,0%)
Finance charges	(1 200)	(11)	,9%	(11)	,9%	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 311**	**(6 454)**	**(17,8%)**	**(6 454)**	**(17,8%)**	**6 743**	**14,1%**	**(195,7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(89)**	**-**	**(89)**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	(89)	-	(89)	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(33 134)**	**(9 753)**	**29,4%**	**(9 753)**	**29,4%**	**(2)**	**-**	**542 023,1%**
Capital assets	(33 134)	(9 753)	29,4%	(9 753)	29,4%	(2)	-	542 023,1%
Net Cash from/(used) Investing Activities	**(33 134)**	**(9 842)**	**29,7%**	**(9 842)**	**29,7%**	**(2)**	**-**	**546 959,8%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 177**	**(16 295)**	**(512,9%)**	**(16 295)**	**(512,9%)**	**6 741**	**313,3%**	**(341,7%)**
Cash/cash equivalents at the year begin:	13 221	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	16 399	6 065	37,0%	6 065	37,0%	6 741	8,2%	(10,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	1 871	5,6%	-	-	1 105	3,3%	30 389	91,1%	33 365	27,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 603	22,9%	-	-	381	3,4%	8 376	73,7%	11 361	9,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 572	10,9%	-	-	1 083	4,6%	20 016	84,6%	23 672	19,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	728	5,7%	-	-	274	2,2%	11 690	92,1%	12 691	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 569	10,9%	-	-	703	4,9%	12 154	84,3%	14 426	11,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	11,0%	-	-	18	4,9%	303	84,1%	360	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	569	5,0%	-	-	220	1,9%	10 678	93,1%	11 467	9,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(106)	(,7%)	233	1,5%	(159)	(1,0%)	15 685	100,2%	15 653	12,7%	-	-	-	-
Total By Income Source	**9 846**	**8,0%**	**233**	**,2%**	**3 625**	**2,9%**	**109 290**	**88,9%**	**122 995**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	338	15,7%	(20)	(,9%)	148	6,8%	1 695	78,4%	2 161	1,8%	-	-	-	-
Commercial	2 517	23,3%	(18)	(,2%)	594	5,5%	7 706	71,3%	10 800	8,8%	-	-	-	-
Households	5 941	6,5%	(13)	-	2 433	2,7%	83 418	90,9%	91 779	74,6%	-	-	-	-
Other	1 049	5,7%	284	1,6%	450	2,5%	16 471	90,2%	18 254	14,8%	-	-	-	-
Total By Customer Group	**9 846**	**8,0%**	**233**	**,2%**	**3 625**	**2,9%**	**109 290**	**88,9%**	**122 995**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	3 662	7,6%	5 212	10,9%	5 592	11,7%	33 531	69,9%	47 998	68,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	202	2,3%	111	1,3%	127	1,4%	8 352	95,0%	8 792	12,5%
Auditor-General	1 621	13,8%	-	-	97	,8%	10 008	85,4%	11 726	16,7%
Other	487	26,4%	521	28,3%	151	8,2%	685	37,1%	1 844	2,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 972**	**8,5%**	**5 844**	**8,3%**	**5 967**	**8,5%**	**52 577**	**74,7%**	**70 360**	**100,0%**

Contact Details

Municipal Manager	Mr Willie Blundin	053 384 0101
Chief Financial Officer	Mr Leonard Coackley	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
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	**1 168 703**	**280 325**	**24,0%**	**280 325**	**24,0%**	**259 500**	**25,7%**	**8,0%**
Exchange Revenue								
Service charges - Electricity	488 542	103 749	21,2%	103 749	21,2%	93 639	22,2%	10,8%
Service charges - Water	93 994	21 721	23,1%	21 721	23,1%	21 811	26,7%	(,4%)
Service charges - Waste Water Management	52 825	15 821	30,0%	15 821	30,0%	14 570	26,3%	8,6%
Service charges - Waste Management	55 848	14 793	26,5%	14 793	26,5%	13 472	25,5%	9,8%
Sale of Goods and Rendering of Services	7 551	2 459	32,6%	2 459	32,6%	2 407	27,6%	2,1%
Agency services	2 536	751	29,6%	751	29,6%	666	23,3%	12,8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 239	6 106	33,5%	6 106	33,5%	4 319	18,7%	41,4%
Interest earned from Current and Non Current Assets	4 000	1 199	30,0%	1 199	30,0%	1 415	44,2%	(15,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 011	2 638	43,9%	2 638	43,9%	1 597	26,2%	65,2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	21 794	556	2,5%	556	2,5%	633	32,4%	(12,3%)
Non-Exchange Revenue								
Property rates	173 389	48 912	28,2%	48 912	28,2%	48 357	32,7%	1,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 749	1 974	41,6%	1 974	41,6%	1 227	18,1%	60,9%
Licences or permits	2 293	563	24,6%	563	24,6%	566	27,5%	(,6%)
Transfer and subsidies - Operational	153 107	56 562	36,9%	56 562	36,9%	53 188	37,1%	6,3%
Interest	4 410	1 349	30,6%	1 349	30,6%	768	24,2%	75,6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 632	894	24,6%	894	24,6%	917	72,8%	(2,5%)
Gains on disposal of Assets	1 284	279	21,7%	279	21,7%	(52)	(2,1%)	(634,7%)
Other Gains	74 500	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 152 403**	**198 488**	**17,2%**	**198 488**	**17,2%**	**190 684**	**18,8%**	**4,1%**
Employee related costs	404 433	88 164	21,8%	88 164	21,8%	82 136	22,1%	7,3%
Remuneration of councillors	14 872	3 465	23,3%	3 465	23,3%	3 298	23,8%	5,1%
Bulk purchases - electricity	396 450	75 895	19,1%	75 895	19,1%	79 729	23,9%	(4,8%)
Inventory consumed	63 723	8 653	13,6%	8 653	13,6%	9 295	17,0%	(6,9%)
Debt impairment	17 500	-	-	-	-	-	-	-
Depreciation and amortisation	95 265	-	-	-	-	-	-	-
Interest	17 784	190	1,1%	190	1,1%	177	1,0%	7,5%
Contracted services	41 922	6 011	14,3%	6 011	14,3%	2 431	8,0%	147,3%
Transfers and subsidies	215	43	19,8%	43	19,8%	17	15,2%	150,6%
Irrecoverable debts written off	8 367	279	3,3%	279	3,3%	34	,4%	717,8%
Operational costs	74 023	15 788	21,3%	15 788	21,3%	13 567	22,1%	16,4%
Losses on disposal of Assets	17 850	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 300**	**81 837**	**-**	**81 837**	**-**	**68 816**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	86 019	6 804	7,9%	6 804	7,9%	7 415	11,6%	(8,2%)
Transfers and subsidies - capital (in-kind)	66 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**168 319**	**88 641**		**88 641**		**76 231**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**168 319**	**88 641**		**88 641**		**76 231**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**168 319**	**88 641**		**88 641**		**76 231**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**168 319**	**88 641**		**88 641**		**76 231**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**160 152**	**7 878**	**4,9%**	**7 878**	**4,9%**	**12 067**	**14,0%**	**(34,7%)**
National Government	106 019	6 925	6,5%	6 925	6,5%	7 415	11,5%	(6,6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**106 019**	**6 925**	**6,5%**	**6 925**	**6,5%**	**7 415**	**11,5%**	**(6,6%)**
Borrowing	20 000	-	-	-	-	187	-	(100,0%)
Internally generated funds	34 133	953	2,8%	953	2,8%	4 465	20,2%	(78,6%)
Capital Expenditure Functional	**206 152**	**7 878**	**3,8%**	**7 878**	**3,8%**	**12 067**	**14,0%**	**(34,7%)**
Municipal governance and administration	**50 419**	**122**	**,2%**	**122**	**,2%**	**1 594**	**28,0%**	**(92,3%)**
Executive and Council	53	11	19,8%	11	19,8%	-	-	(100,0%)
Finance and administration	50 361	112	,2%	112	,2%	1 594	28,3%	(93,0%)
Internal audit	5	-	-	-	-	-	-	-
Community and Public Safety	**5 305**	**677**	**12,8%**	**677**	**12,8%**	**408**	**7,7%**	**65,9%**
Community and Social Services	853	-	-	-	-	-	-	-
Sport And Recreation	3 542	654	18,5%	654	18,5%	-	-	(100,0%)
Public Safety	910	22	2,5%	22	2,5%	408	121,8%	(94,5%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 822**	**6 742**	**19,4%**	**6 742**	**19,4%**	**7 440**	**14,6%**	**(9,4%)**
Planning and Development	32 827	6 691	20,4%	6 691	20,4%	7 415	31,3%	(9,8%)
Road Transport	1 995	51	2,6%	51	2,6%	25	,1%	106,5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**115 606**	**337**	**,3%**	**337**	**,3%**	**2 625**	**10,8%**	**(87,1%)**
Energy sources	46 052	314	,7%	314	,7%	1 774	35,6%	(82,3%)
Water Management	47 149	24	,1%	24	,1%	792	6,2%	(97,0%)
Waste Water Management	22 405	-	-	-	-	59	,9%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**1 099 527**	**319 780**	**29,1%**	**319 780**	**29,1%**	**289 630**	**31,5%**	**10,4%**
Property rates	158 255	37 945	24,0%	37 945	24,0%	34 511	26,8%	10,0%
Service charges	669 954	167 692	25,0%	167 692	25,0%	154 523	27,8%	8,5%
Other revenue	41 238	18 507	44,9%	18 507	44,9%	11 384	44,0%	62,6%
Transfers and Subsidies - Operational	130 941	87 258	66,6%	87 258	66,6%	55 397	38,7%	57,5%
Transfers and Subsidies - Capital	86 019	7 653	8,9%	7 653	8,9%	33 027	51,8%	(76,8%)
Interest	13 120	725	5,5%	725	5,5%	789	24,6%	(8,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(918 112)**	**(193 449)**	**21,1%**	**(193 449)**	**21,1%**	**(155 168)**	**18,9%**	**24,7%**
Suppliers and employees	(911 512)	(193 449)	21,2%	(193 449)	21,2%	(155 168)	19,2%	24,7%
Finance charges	(6 600)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**181 416**	**126 330**	**69,6%**	**126 330**	**69,6%**	**134 462**	**132,2%**	**(6,0%)**
Cash Flow from Investing Activities								
Receipts	**284**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	284	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(206 152)**	**(14 790)**	**7,2%**	**(14 790)**	**7,2%**	**(22 774)**	**26,4%**	**(35,1%)**
Capital assets	(206 152)	(14 790)	7,2%	(14 790)	7,2%	(22 774)	26,4%	(35,1%)
Net Cash from/(used) Investing Activities	**(205 868)**	**(14 790)**	**7,2%**	**(14 790)**	**7,2%**	**(22 774)**	**26,4%**	**(35,1%)**
Cash Flow from Financing Activities								
Receipts	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 452)**	**111 541**	**(2 505,1%)**	**111 541**	**(2 505,1%)**	**111 687**	**727,5%**	**(,1%)**
Cash/cash equivalents at the year begin:	35 127	65 378	186,1%	65 378	186,1%	48 227	146,2%	35,6%
Cash/cash equivalents at the year end:	**30 674**	**176 919**	**576,8%**	**176 919**	**576,8%**	**135 345**	**279,9%**	**30,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	8 948	8,3%	5 313	4,9%	5 186	4,8%	88 726	82,0%	108 173	19,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 326	29,6%	5 726	6,4%	4 020	4,5%	52 770	59,4%	88 842	15,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 200	13,5%	3 872	4,3%	12 323	13,6%	62 092	68,6%	90 487	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 861	8,3%	2 659	3,8%	2 244	3,2%	59 610	84,7%	70 375	12,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 572	6,2%	2 906	3,2%	2 607	2,9%	78 916	87,7%	90 001	16,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 667	4,3%	2 527	4,1%	2 477	4,0%	53 932	87,5%	61 602	11,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 777	3,6%	2 039	4,1%	1 031	2,1%	44 747	90,2%	49 594	8,9%	-	-	-	-
Total By Income Source	**63 351**	**11,3%**	**25 043**	**4,5%**	**29 887**	**5,3%**	**440 794**	**78,8%**	**559 074**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	63 351	11,3%	25 043	4,5%	29 887	5,3%	440 794	78,8%	559 074	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**63 351**	**11,3%**	**25 043**	**4,5%**	**29 887**	**5,3%**	**440 794**	**78,8%**	**559 074**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	525	5,5%	-	-	-	-	9 094	94,5%	9 619	39,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 758	46,7%	28	,2%	2 524	17,4%	5 169	35,7%	14 480	60,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 284**	**30,2%**	**28**	**,1%**	**2 524**	**10,5%**	**14 263**	**59,2%**	**24 099**	**100,0%**

Contact Details

Municipal Manager	Mr Elias Ntoba	054 338 7001
Chief Financial Officer	Mr Ruaan Strauss	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**101 433**	**36 326**	**35,8%**	**36 326**	**35,8%**	**35 053**	**35,1%**	**3,6%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 000	58	2,9%	58	2,9%	279	15,7%	(79,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	2	15,6%	2	15,6%	-	-	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	520	205	39,4%	205	39,4%	80	16,7%	157,3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 113	36 062	36,8%	36 062	36,8%	34 694	36,9%	3,9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	50	-	-	-	-	-	-	-
Other Gains	740	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**101 420**	**21 323**	**21,0%**	**21 323**	**21,0%**	**19 828**	**19,9%**	**7,5%**
Employee related costs	70 199	15 382	21,9%	15 382	21,9%	14 647	22,1%	5,0%
Remuneration of councillors	5 681	1 389	24,5%	1 389	24,5%	1 319	23,9%	5,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	728	162	22,3%	162	22,3%	344	62,9%	(52,8%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 385	231	16,7%	231	16,7%	-	-	(100,0%)
Interest	4 378	-	-	-	-	-	-	-
Contracted services	6 219	1 216	19,6%	1 216	19,6%	1 315	12,4%	(7,5%)
Transfers and subsidies	200	136	67,9%	136	67,9%	25	6,5%	454,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	12 578	2 807	22,3%	2 807	22,3%	2 179	19,8%	28,8%
Losses on disposal of Assets	50	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13**	**15 003**	**-**	**15 003**	**-**	**15 225**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	367	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**381**	**15 003**		**15 003**		**15 225**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**381**	**15 003**		**15 003**		**15 225**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**381**	**15 003**		**15 003**		**15 225**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**381**	**15 003**		**15 003**		**15 225**		

Part 2: Capital Revenue and Expenditure

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	**1 858**	**-**	**-**	**-**	**-**	**299**	**9,1%**	**(100,0%)**
National Government	367	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**367**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	750	-	-	-	-	299	15,0%	(100,0%)
Internally generated funds	741	-	-	-	-	-	-	-
Capital Expenditure Functional	**1 858**	**-**	**-**	**-**	**-**	**299**	**9,1%**	**(100,0%)**
Municipal governance and administration	**1 627**	**-**	**-**	**-**	**-**	**299**	**10,8%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 627	-	-	-	-	299	10,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**16**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	16	-	-	-	-	-	-	-
Economic and Environmental Services	**215**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	215	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**101 673**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	2 258	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	97 048	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	367	-	-	-	-	-	-	-
Interest	2 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(96 259)**	**(551)**	**,6%**	**(551)**	**,6%**	**(1 074)**	**1,2%**	**(48,7%)**
Suppliers and employees	(95 791)	(551)	,6%	(551)	,6%	(1 074)	1,2%	(48,7%)
Finance charges	(268)	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 414**	**(551)**	**(10,2%)**	**(551)**	**(10,2%)**	**(1 074)**	**(16,3%)**	**(48,7%)**
Cash Flow from Investing Activities								
Receipts	**(1 390)**	**-**	**-**	**-**	**-**	**(16)**	**2,3%**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 390)	-	-	-	-	(16)	2,3%	(100,0%)
Payments	**(1 304)**	**-**	**-**	**-**	**-**	**(344)**	**9,9%**	**(100,0%)**
Capital assets	(1 304)	-	-	-	-	(344)	9,9%	(100,0%)
Net Cash from/(used) Investing Activities	**(2 694)**	**-**	**-**	**-**	**-**	**(360)**	**8,6%**	**(100,0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 720**	**(551)**	**(20,3%)**	**(551)**	**(20,3%)**	**(1 434)**	**(81,7%)**	**(61,6%)**
Cash/cash equivalents at the year begin:	4 307	205	4,8%	205	4,8%	456	28,4%	(55,0%)
Cash/cash equivalents at the year end:	**7 028**	**(384)**	**(5,5%)**	**(384)**	**(5,5%)**	**(982)**	**(29,2%)**	**(60,9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6)	390,8%	-	-	-	-	5	(290,8%)	(2)	(,3%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(864)	(178,8%)	58	11,9%	3	,6%	1 287	266,3%	483	100,3%	-	-	-	-
Total By Income Source	**(870)**	**(180,7%)**	**58**	**12,0%**	**3**	**,6%**	**1 291**	**268,1%**	**482**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 552,8%	-	-	-	-	589	(11 452,8%)	(5)	(1,1%)	-	-	-	-
Commercial	(7)	(7,4%)	-	-	-	-	104	107,4%	97	20,1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(268)	(68,8%)	58	14,8%	3	,7%	598	153,3%	390	81,0%	-	-	-	-
Total By Customer Group	**(870)**	**(180,7%)**	**58**	**12,0%**	**3**	**,6%**	**1 291**	**268,1%**	**482**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	-	-	-	-	-	-	2 284	100,0%	2 284	16,4%
VAT (output less input)	22	100,0%	-	-	-	-	-	-	22	,2%
Pensions / Retirement deductions	-	-	-	-	-	-	1 943	100,0%	1 943	14,0%
Loan repayments	-	-	-	-	-	-	6 003	100,0%	6 003	43,2%
Trade Creditors	-	-	-	-	-	-	189	100,0%	189	1,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	185	5,3%	8	,2%	-	-	3 271	94,4%	3 464	24,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**207**	**1,5%**	**8**	**,1%**	**-**	**-**	**13 690**	**98,5%**	**13 905**	**100,0%**

Contact Details

Municipal Manager	Mrs Samantha Titus	054 337 2800
Chief Financial Officer	Mrs Eloize Isaacs	054 337 2816

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	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	**3 234 188**	**912 667**	**28,2%**	**912 667**	**28,2%**	**878 754**	**29,7%**	**3,9%**
Exchange Revenue								
Service charges - Electricity	1 218 923	294 391	24,2%	294 391	24,2%	273 221	24,9%	7,7%
Service charges - Water	362 722	70 882	19,5%	70 882	19,5%	74 699	21,7%	(5,1%)
Service charges - Waste Water Management	106 274	28 622	26,9%	28 622	26,9%	28 396	29,6%	,8%
Service charges - Waste Management	73 593	22 125	30,1%	22 125	30,1%	21 370	29,6%	3,5%
Sale of Goods and Rendering of Services	18 644	6 202	33,3%	6 202	33,3%	6 626	41,5%	(6,4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	46 426	32,7%	46 426	32,7%	39 496	32,9%	17,5%
Interest earned from Current and Non Current Assets	18 000	152	,8%	152	,8%	1 455	16,2%	(89,6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	8 068	27,1%	8 068	27,1%	7 604	27,4%	6,1%
Licence and permits	1 000	106	10,6%	106	10,6%	181	15,1%	(41,5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	3 383	786	23,2%	786	23,2%	682	18,1%	15,4%
Non-Exchange Revenue								
Property rates	717 920	271 496	37,8%	271 496	37,8%	259 359	37,7%	4,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	3 489	10,0%	3 489	10,0%	5 464	17,0%	(36,1%)
Licences or permits	8 200	3 024	36,9%	3 024	36,9%	2 871	35,9%	5,3%
Transfer and subsidies - Operational	323 676	127 693	39,5%	127 693	39,5%	117 543	39,3%	8,6%
Interest	117 020	26 326	22,5%	26 326	22,5%	24 736	26,9%	6,4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	58 250	2 879	4,9%	2 879	4,9%	15 043	29,6%	(80,9%)
Gains on disposal of Assets	-	-	-	-	-	6	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 212 506**	**792 110**	**24,7%**	**792 110**	**24,7%**	**664 058**	**22,7%**	**19,3%**
Employee related costs	1 004 532	212 684	21,2%	212 684	21,2%	196 382	20,7%	8,3%
Remuneration of councillors	37 083	8 262	22,3%	8 262	22,3%	8 420	22,7%	(1,9%)
Bulk purchases - electricity	1 000 000	328 362	32,8%	328 362	32,8%	239 998	26,7%	36,8%
Inventory consumed	331 852	63 222	19,1%	63 222	19,1%	53 952	16,9%	17,2%
Debt impairment	437 149	109 287	25,0%	109 287	25,0%	88 812	25,0%	23,1%
Depreciation and amortisation	90 200	-	-	-	-	22 425	25,0%	(100,0%)
Interest	15 880	5	-	5	-	1	-	533,8%
Contracted services	45 856	3 673	8,0%	3 673	8,0%	11 163	27,4%	(67,1%)
Transfers and subsidies	4 300	650	15,1%	650	15,1%	-	-	(100,0%)
Irrecoverable debts written off	-	6	-	6	-	1	-	584,5%
Operational costs	176 654	50 704	28,7%	50 704	28,7%	42 904	28,3%	18,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	69 000	15 253	22,1%	15 253	22,1%	-	-	(100,0%)
Surplus/(Deficit)	**21 682**	**120 558**	**-**	**120 558**	**-**	**214 696**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	684 166	103 603	15,1%	103 603	15,1%	36 892	6,4%	180,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**705 848**	**224 160**		**224 160**		**251 587**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**705 848**	**224 160**		**224 160**		**251 587**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**705 848**	**224 160**		**224 160**		**251 587**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**705 848**	**224 160**		**224 160**		**251 587**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**627 331**	**94 214**	**15,0%**	**94 214**	**15,0%**	**41 783**	**6,8%**	**125,5%**
National Government	594 927	90 089	15,1%	90 089	15,1%	36 892	6,4%	144,2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**594 927**	**90 089**	**15,1%**	**90 089**	**15,1%**	**36 892**	**6,4%**	**144,2%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	32 404	4 125	12,7%	4 125	12,7%	4 891	11,8%	(15,7%)
Capital Expenditure Functional	**627 331**	**94 214**	**15,0%**	**94 214**	**15,0%**	**41 783**	**6,8%**	**125,5%**
Municipal governance and administration	**22 435**	**436**	**1,9%**	**436**	**1,9%**	**85**	**,3%**	**410,0%**
Executive and Council	21 565	436	2,0%	436	2,0%	85	,3%	410,0%
Finance and administration	870	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**11 797**	**5 217**	**44,2%**	**5 217**	**44,2%**	**525**	**7,3%**	**893,8%**
Community and Social Services	11 797	5 217	44,2%	5 217	44,2%	525	10,5%	893,8%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 913**	**4 299**	**24,0%**	**4 299**	**24,0%**	**9 341**	**19,3%**	**(54,0%)**
Planning and Development	7 043	1 384	19,6%	1 384	19,6%	25	,4%	5 503,2%
Road Transport	10 870	2 915	26,8%	2 915	26,8%	9 316	21,8%	(68,7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**571 739**	**82 632**	**14,5%**	**82 632**	**14,5%**	**31 831**	**6,0%**	**159,6%**
Energy sources	30 000	3 877	12,9%	3 877	12,9%	-	-	(100,0%)
Water Management	499 565	77 973	15,6%	77 973	15,6%	31 570	6,1%	147,0%
Waste Water Management	42 174	782	1,9%	782	1,9%	261	3,1%	199,8%
Waste Management	-	-	-	-	-	-	-	-
Other	**3 448**	**1 631**	**47,3%**	**1 631**	**47,3%**	**-**	**-**	**(100,0%)**

Part 3: Cash Receipts and Payments

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	**4 367 395**	**977 215**	**22,4%**	**977 215**	**22,4%**	**1 058 033**	**33,5%**	**(7,6%)**
Property rates	610 232	196 382	32,2%	196 382	32,2%	117 828	17,4%	66,7%
Service charges	1 891 008	322 544	17,1%	322 544	17,1%	310 834	20,5%	3,8%
Other revenue	811 788	(19 685)	(2,4%)	(19 685)	(2,4%)	366 000	396,4%	(105,4%)
Transfers and Subsidies - Operational	323 676	130 684	40,4%	130 684	40,4%	122 609	41,0%	6,6%
Transfers and Subsidies - Capital	684 166	338 046	49,4%	338 046	49,4%	133 768	23,4%	152,7%
Interest	46 525	9 244	19,9%	9 244	19,9%	6 994	77,7%	32,2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(3 223 619)**	**(956 230)**	**29,7%**	**(956 230)**	**29,7%**	**(931 115)**	**36,3%**	**2,7%**
Suppliers and employees	(3 207 739)	(957 437)	29,8%	(957 437)	29,8%	(933 235)	36,7%	2,6%
Finance charges	(15 880)	1 207	(7,6%)	1 207	(7,6%)	2 121	(11,9%)	(43,1%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 143 776**	**20 985**	**1,8%**	**20 985**	**1,8%**	**126 918**	**21,2%**	**(83,5%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**6**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	6	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(721 431)**	**(94 214)**	**13,1%**	**(94 214)**	**13,1%**	**(41 783)**	**6,8%**	**125,5%**
Capital assets	(721 431)	(94 214)	13,1%	(94 214)	13,1%	(41 783)	6,8%	125,5%
Net Cash from/(used) Investing Activities	**(721 431)**	**(94 214)**	**13,1%**	**(94 214)**	**13,1%**	**(41 777)**	**6,8%**	**125,5%**
Cash Flow from Financing Activities								
Receipts	**-**	**30**	**-**	**30**	**-**	**63**	**3,1%**	**(52,1%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	30	-	30	-	63	3,1%	(52,1%)
Payments	**(16 688)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 688)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 688)**	**30**	**(,2%)**	**30**	**(,2%)**	**63**	**(,5%)**	**(52,1%)**
Net Increase/(Decrease) in cash held	**405 657**	**(73 199)**	**(18,0%)**	**(73 199)**	**(18,0%)**	**85 204**	**(307,9%)**	**(185,9%)**
Cash/cash equivalents at the year begin:	130 891	17 395	13,3%	17 395	13,3%	104 605	103,8%	(83,4%)
Cash/cash equivalents at the year end:	536 548	90 709	16,9%	90 709	16,9%	198 931	272,0%	(54,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	41 230	4,8%	27 466	3,2%	19 518	2,3%	772 341	89,7%	860 555	19,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	80 124	20,7%	43 084	11,1%	21 604	5,6%	243 038	62,7%	387 851	8,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 405	4,6%	21 889	2,3%	116 735	12,4%	762 084	80,7%	944 113	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 411	3,3%	7 413	2,4%	6 888	2,2%	290 180	92,2%	314 892	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 376	3,4%	5 684	2,3%	5 221	2,1%	223 810	92,1%	243 091	5,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	962	,9%	948	,9%	987	,9%	103 349	97,3%	106 246	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	23 738	2,0%	23 232	2,0%	23 690	2,0%	1 104 575	94,0%	1 175 236	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 071	1,6%	7 684	1,8%	7 037	1,6%	408 441	94,9%	430 232	9,6%	-	-	-	-
Total By Income Source	**215 317**	**4,8%**	**137 400**	**3,1%**	**201 681**	**4,5%**	**3 907 819**	**87,6%**	**4 462 217**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	40 455	4,8%	28 078	3,3%	112 266	13,3%	662 789	78,6%	843 588	18,9%	-	-	-	-
Commercial	76 698	10,3%	35 854	4,8%	22 000	3,0%	607 823	81,9%	742 375	16,6%	-	-	-	-
Households	95 292	3,5%	70 721	2,6%	65 052	2,4%	2 509 095	91,6%	2 740 160	61,4%	-	-	-	-
Other	2 872	2,1%	2 747	2,0%	2 363	1,7%	128 112	94,1%	136 095	3,0%	-	-	-	-
Total By Customer Group	**215 317**	**4,8%**	**137 400**	**3,1%**	**201 681**	**4,5%**	**3 907 819**	**87,6%**	**4 462 217**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	81 800	6,3%	129 313	10,0%	46 873	3,6%	1 035 399	80,1%	1 293 386	84,4%
Bulk Water	20 043	11,9%	14 866	8,8%	21 434	12,7%	111 822	66,5%	168 166	11,0%
PAYE deductions	11 731	100,0%	-	-	-	-	-	-	11 731	,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 671	100,0%	-	-	-	-	-	-	8 671	,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 078	80,0%	1 581	17,9%	184	2,1%	1	-	8 843	,6%
Auditor-General	1 984	100,0%	-	-	-	-	-	-	1 984	,1%
Other	959	3,0%	12 101	38,4%	-	-	18 440	58,5%	31 500	2,1%
Medical Aid deductions	8 270	100,0%	-	-	-	-	-	-	8 270	,5%
Total	**140 536**	**9,2%**	**157 861**	**10,3%**	**68 491**	**4,5%**	**1 165 662**	**76,1%**	**1 532 549**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
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	**366 179**	**82 799**	**22,6%**	**82 799**	**22,6%**	**14 261**	**4,5%**	**480,6%**
Exchange Revenue								
Service charges - Electricity	45 316	6 321	13,9%	6 321	13,9%	3 887	11,4%	62,6%
Service charges - Water	45 248	2 698	6,0%	2 698	6,0%	2 391	7,1%	12,9%
Service charges - Waste Water Management	4 646	599	12,9%	599	12,9%	285	7,5%	109,9%
Service charges - Waste Management	14 293	2 141	15,0%	2 141	15,0%	1 041	7,7%	105,6%
Sale of Goods and Rendering of Services	801	223	27,8%	223	27,8%	206	41,5%	8,3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	49 382	10 413	21,1%	10 413	21,1%	2 798	5,9%	272,2%
Interest earned from Current and Non Current Assets	1 575	196	12,4%	196	12,4%	132	11,2%	48,5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 019	141	13,8%	141	13,8%	65	6,7%	117,6%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 376	(143)	(10,4%)	(143)	(10,4%)	43	7,8%	(429,7%)
Non-Exchange Revenue								
Property rates	47 401	3 033	6,4%	3 033	6,4%	1 657	4,1%	83,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	17	(0)	(,6%)	(0)	(,6%)	-	-	(100,0%)
Licences or permits	10	1	8,7%	1	8,7%	-	-	(100,0%)
Transfer and subsidies - Operational	136 015	53 034	39,0%	53 034	39,0%	47	-	112 332,0%
Interest	19 080	4 142	21,7%	4 142	21,7%	1 709	25,9%	142,3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**265 261**	**44 195**	**16,7%**	**44 195**	**16,7%**	**45 454**	**17,6%**	**(2,8%)**
Employee related costs	72 439	22 299	30,8%	22 299	30,8%	26 114	33,5%	(14,6%)
Remuneration of councillors	6 507	1 473	22,6%	1 473	22,6%	1 877	30,6%	(21,5%)
Bulk purchases - electricity	65 000	6 521	10,0%	6 521	10,0%	6 045	14,7%	7,9%
Inventory consumed	17 653	2 739	15,5%	2 739	15,5%	1 783	18,6%	53,6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 297	-	-	-	-	-	-	-
Interest	10 600	1 555	14,7%	1 555	14,7%	1 255	15,6%	23,9%
Contracted services	40 710	5 589	13,7%	5 589	13,7%	5 950	16,1%	(6,1%)
Transfers and subsidies	50	-	-	-	-	-	-	-
Irrecoverable debts written off	2 550	6	,3%	6	,3%	-	-	(100,0%)
Operational costs	26 456	4 013	15,2%	4 013	15,2%	2 430	11,6%	65,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**100 918**	**38 604**	**-**	**38 604**	**-**	**(31 192)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	46 848	3 850	8,2%	3 850	8,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**147 766**	**42 454**		**42 454**		**(31 192)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**147 766**	**42 454**		**42 454**		**(31 192)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**147 766**	**42 454**		**42 454**		**(31 192)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**147 766**	**42 454**		**42 454**		**(31 192)**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**52 387**	**2 820**	**5,4%**	**2 820**	**5,4%**	**7 387**	**24,1%**	**(61,8%)**
National Government	46 463	2 753	5,9%	2 753	5,9%	5 549	25,1%	(50,4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	0	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 463**	**2 753**	**5,9%**	**2 753**	**5,9%**	**5 549**	**25,1%**	**(50,4%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5 924	66	1,1%	66	1,1%	1 838	21,6%	(96,4%)
Capital Expenditure Functional	**52 387**	**2 820**	**5,4%**	**2 820**	**5,4%**	**7 387**	**24,1%**	**(61,8%)**
Municipal governance and administration	**895**	**66**	**7,4%**	**66**	**7,4%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	895	66	7,4%	66	7,4%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	250	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 432**	**2 124**	**22,5%**	**2 124**	**22,5%**	**-**	**-**	**(100,0%)**
Planning and Development	50	-	-	-	-	-	-	-
Road Transport	9 382	2 124	22,6%	2 124	22,6%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41 811**	**630**	**1,5%**	**630**	**1,5%**	**7 387**	**24,7%**	**(91,5%)**
Energy sources	21 209	-	-	-	-	27	,5%	(100,0%)
Water Management	16 982	-	-	-	-	7 360	33,5%	(100,0%)
Waste Water Management	3 620	630	17,4%	630	17,4%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**263 002**	**5 664**	**2,2%**	**5 664**	**2,2%**	**-**	**-**	**(100,0%)**
Property rates	15 186	486	3,2%	486	3,2%	-	-	(100,0%)
Service charges	62 158	2 870	4,6%	2 870	4,6%	-	-	(100,0%)
Other revenue	28 688	2 177	7,6%	2 177	7,6%	-	-	(100,0%)
Transfers and Subsidies - Operational	129 294	79	,1%	79	,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	22 992	-	-	-	-	-	-	-
Interest	4 685	52	1,1%	52	1,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(287 041)**	**(77 071)**	**26,9%**	**(77 071)**	**26,9%**	**(82 935)**	**40,5%**	**(7,1%)**
Suppliers and employees	(276 306)	(77 071)	27,9%	(77 071)	27,9%	(82 935)	41,8%	(7,1%)
Finance charges	(10 600)	-	-	-	-	-	-	-
Transfers and grants	(135)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(24 039)**	**(71 407)**	**297,1%**	**(71 407)**	**297,1%**	**(82 935)**	**(150,7%)**	**(13,9%)**
Cash Flow from Investing Activities								
Receipts	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2)	-	-	-	-	-	-	-
Payments	**(36 528)**	**(1 529)**	**4,2%**	**(1 529)**	**4,2%**	**(9 073)**	**30,0%**	**(83,2%)**
Capital assets	(36 528)	(1 529)	4,2%	(1 529)	4,2%	(9 073)	30,0%	(83,2%)
Net Cash from/(used) Investing Activities	**(36 530)**	**(1 529)**	**4,2%**	**(1 529)**	**4,2%**	**(9 073)**	**30,0%**	**(83,2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(0)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(60 568)**	**(72 936)**	**120,4%**	**(72 936)**	**120,4%**	**(92 007)**	**(370,6%)**	**(20,7%)**
Cash/cash equivalents at the year begin:	885	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**(59 683)**	**(72 936)**	**122,2%**	**(72 936)**	**122,2%**	**(89 920)**	**(353,8%)**	**(18,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	11 071	2,3%	5 117	1,1%	13 208	2,8%	441 783	93,8%	471 178	38,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 080	5,9%	2 896	3,3%	2 485	2,9%	76 066	87,9%	86 528	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 474	2,6%	22 027	7,7%	36 121	12,5%	222 207	77,2%	287 830	23,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 507	2,1%	753	1,0%	727	1,0%	70 342	95,9%	73 329	6,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 920	2,2%	2 455	1,1%	2 495	1,1%	214 531	95,6%	224 402	18,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	205	4,1%	98	2,0%	96	1,9%	4 565	91,9%	4 965	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	261	1,2%	131	,6%	131	,6%	20 890	97,6%	21 413	1,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	403	,9%	207	,4%	327	,7%	45 879	98,0%	46 816	3,8%	-	-	-	-
Total By Income Source	**30 923**	**2,5%**	**33 684**	**2,8%**	**55 591**	**4,6%**	**1 096 262**	**90,1%**	**1 216 461**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 101	2,5%	22 855	6,3%	30 665	8,5%	298 309	82,7%	360 930	29,7%	-	-	-	-
Commercial	3 080	3,7%	1 976	2,4%	5 236	6,3%	72 294	87,5%	82 585	6,8%	-	-	-	-
Households	18 683	2,4%	8 830	1,1%	19 630	2,5%	723 983	93,9%	771 126	63,4%	-	-	-	-
Other	60	3,3%	23	1,3%	60	3,3%	1 676	92,2%	1 819	,1%	-	-	-	-
Total By Customer Group	**30 923**	**2,5%**	**33 684**	**2,8%**	**55 591**	**4,6%**	**1 096 262**	**90,1%**	**1 216 461**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	-	-	16 504	100,0%	16 504	4,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 455	22,0%	391	5,9%	36	,5%	4 725	71,5%	6 606	1,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 375	1,0%	6 857	2,0%	4 125	1,2%	331 543	95,8%	345 900	93,6%
Medical Aid deductions	-	-	-	-	-	-	462	100,0%	462	,1%
Total	**4 830**	**1,3%**	**7 248**	**2,0%**	**4 161**	**1,1%**	**353 233**	**95,6%**	**369 471**	**100,0%**

Contact Details

Municipal Manager	Mrs Baakanyang Tsinyane	053 531 6505
Chief Financial Officer	Mr Christian Mokeng (Acting Cfo)	053 531 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
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	**170 489**	**49 914**	**29,3%**	**49 914**	**29,3%**	**47 960**	**29,7%**	**4,1%**
Exchange Revenue								
Service charges - Electricity	19 592	5 128	26,2%	5 128	26,2%	4 551	24,4%	12,7%
Service charges - Water	5 424	1 031	19,0%	1 031	19,0%	1 098	30,0%	(6,1%)
Service charges - Waste Water Management	9 775	2 418	24,7%	2 418	24,7%	2 276	20,0%	6,3%
Service charges - Waste Management	7 355	1 799	24,5%	1 799	24,5%	1 703	24,2%	5,6%
Sale of Goods and Rendering of Services	1 232	398	32,3%	398	32,3%	121	15,6%	229,4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 462	5 499	21,6%	5 499	21,6%	5 031	20,6%	9,3%
Interest earned from Current and Non Current Assets	46	-	-	-	-	22	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	38	7	18,2%	7	18,2%	3	139,1%	147,3%
Rental from Fixed Assets	327	-	-	-	-	16	568,6%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	732	103	14,0%	103	14,0%	103	34,5%	,2%
Non-Exchange Revenue								
Property rates	15 251	3 760	24,7%	3 760	24,7%	3 392	23,2%	10,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	612	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	76 862	28 031	36,5%	28 031	36,5%	27 974	38,4%	,2%
Interest	7 781	1 740	22,4%	1 740	22,4%	1 670	23,4%	4,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**197 039**	**38 825**	**19,7%**	**38 825**	**19,7%**	**33 147**	**20,1%**	**17,1%**
Employee related costs	59 997	12 809	21,4%	12 809	21,4%	11 040	20,3%	16,0%
Remuneration of councillors	5 270	1 313	24,9%	1 313	24,9%	1 249	22,4%	5,1%
Bulk purchases - electricity	25 000	-	-	-	-	1 881	7,5%	(100,0%)
Inventory consumed	14 050	3 729	26,5%	3 729	26,5%	1 607	12,0%	132,1%
Debt impairment	31 883	7 971	25,0%	7 971	25,0%	4 264	25,0%	86,9%
Depreciation and amortisation	23 541	5 885	25,0%	5 885	25,0%	5 885	25,0%	-
Interest	600	-	-	-	-	-	-	-
Contracted services	16 283	2 501	15,4%	2 501	15,4%	2 231	28,8%	12,1%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	19 810	4 618	23,3%	4 618	23,3%	4 991	31,5%	(7,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	604	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 549)**	**11 088**	**-**	**11 088**	**-**	**14 812**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	32 601	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 052**	**11 088**		**11 088**		**14 812**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**6 052**	**11 088**		**11 088**		**14 812**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 052**	**11 088**		**11 088**		**14 812**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 052**	**11 088**		**11 088**		**14 812**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**36 361**	**7 129**	**19,6%**	**7 129**	**19,6%**	**18 459**	**43,7%**	**(61,4%)**
National Government	32 601	6 924	21,2%	6 924	21,2%	18 459	43,7%	(62,5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 601**	**6 924**	**21,2%**	**6 924**	**21,2%**	**18 459**	**43,7%**	**(62,5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 760	205	5,4%	205	5,4%	-	-	(100,0%)
Capital Expenditure Functional	**36 361**	**7 129**	**19,6%**	**7 129**	**19,6%**	**18 459**	**43,7%**	**(61,4%)**
Municipal governance and administration	**1 810**	**31**	**1,7%**	**31**	**1,7%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 810	31	1,7%	31	1,7%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 450**	**174**	**12,0%**	**174**	**12,0%**	**-**	**-**	**(100,0%)**
Community and Social Services	300	-	-	-	-	-	-	-
Sport And Recreation	1 150	174	15,1%	174	15,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**33 101**	**6 924**	**20,9%**	**6 924**	**20,9%**	**18 459**	**43,7%**	**(62,5%)**
Energy sources	500	-	-	-	-	-	-	-
Water Management	22 601	4 597	20,3%	4 597	20,3%	10 312	46,3%	(55,4%)
Waste Water Management	10 000	2 328	23,3%	2 328	23,3%	8 147	40,7%	(71,4%)
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**178 505**	**63 115**	**35,4%**	**63 115**	**35,4%**	**67 458**	**17,6%**	**(6,4%)**
Property rates	9 150	4 298	47,0%	4 298	47,0%	1 070	13,8%	301,7%
Service charges	25 207	5 205	20,7%	5 205	20,7%	5 253	24,3%	(,9%)
Other revenue	14 366	4 313	30,0%	4 313	30,0%	2 361	1,0%	82,6%
Transfers and Subsidies - Operational	76 862	33 672	43,8%	33 672	43,8%	30 395	41,7%	10,8%
Transfers and Subsidies - Capital	32 601	15 157	46,5%	15 157	46,5%	28 292	67,0%	(46,4%)
Interest	20 319	469	2,3%	469	2,3%	86	-	445,2%
Dividends	-	-	-	-	-	-	-	-
Payments	**(143 552)**	**(42 315)**	**29,5%**	**(42 315)**	**29,5%**	**(52 779)**	**77,4%**	**(19,8%)**
Suppliers and employees	(142 952)	(42 315)	29,6%	(42 315)	29,6%	(52 779)	79,6%	(19,8%)
Finance charges	(600)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**34 953**	**20 799**	**59,5%**	**20 799**	**59,5%**	**14 679**	**4,7%**	**41,7%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(36 076)**	**(7 129)**	**19,8%**	**(7 129)**	**19,8%**	**(18 459)**	**43,7%**	**(61,4%)**
Capital assets	(36 076)	(7 129)	19,8%	(7 129)	19,8%	(18 459)	43,7%	(61,4%)
Net Cash from/(used) Investing Activities	**(36 076)**	**(7 129)**	**19,8%**	**(7 129)**	**19,8%**	**(18 459)**	**43,7%**	**(61,4%)**
Cash Flow from Financing Activities								
Receipts	**25**	**16**	**63,3%**	**16**	**63,3%**	**(0)**	**(7,4%)**	**(4 064,3%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	25	16	63,3%	16	63,3%	(0)	(7,4%)	(4 064,3%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**25**	**16**	**63,3%**	**16**	**63,3%**	**(0)**	**(,1%)**	**(4 064,3%)**
Net Increase/(Decrease) in cash held	**(1 098)**	**13 686**	**(1 246,1%)**	**13 686**	**(1 246,1%)**	**(3 781)**	**(1,4%)**	**(462,0%)**
Cash/cash equivalents at the year begin:	1 104	828	75,0%	828	75,0%	1 387	2 003,7%	(40,3%)
Cash/cash equivalents at the year end:	**6**	**15 100**	**257 847,8%**	**15 100**	**257 847,8%**	**(2 674)**	**(1,0%)**	**(664,6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	475	,6%	388	,5%	385	,5%	74 549	98,4%	75 796	15,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	613	2,0%	365	1,2%	453	1,5%	28 679	95,2%	30 110	6,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 261	2,0%	1 115	1,7%	1 074	1,7%	60 664	94,6%	64 113	13,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	922	1,2%	908	1,1%	903	1,1%	76 719	96,6%	79 453	16,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	681	1,2%	661	1,2%	647	1,2%	52 914	96,4%	54 903	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 513	1,4%	2 461	1,3%	2 472	1,3%	177 108	96,0%	184 553	37,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112	2,5%	42	,9%	36	,8%	4 270	95,7%	4 460	,9%	-	-	-	-
Total By Income Source	**6 576**	**1,3%**	**5 941**	**1,2%**	**5 969**	**1,2%**	**474 902**	**96,3%**	**493 388**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	438	6,0%	447	6,2%	433	6,0%	5 949	81,9%	7 267	1,5%	-	-	-	-
Commercial	762	2,7%	447	1,6%	547	1,9%	26 873	93,9%	28 629	5,8%	-	-	-	-
Households	5 352	1,2%	5 020	1,1%	4 967	1,1%	439 640	96,6%	454 979	92,2%	-	-	-	-
Other	24	,9%	27	1,1%	22	,9%	2 441	97,1%	2 512	,5%	-	-	-	-
Total By Customer Group	**6 576**	**1,3%**	**5 941**	**1,2%**	**5 969**	**1,2%**	**474 902**	**96,3%**	**493 388**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	11 049	7,9%	11 565	8,3%	11 571	8,3%	105 842	75,6%	140 028	48,7%
Bulk Water	2 419	1,8%	4 470	3,2%	4 204	3,1%	126 590	91,9%	137 683	47,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	920	100,0%	-	-	920	,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	617	9,2%	772	11,5%	898	13,3%	4 443	66,0%	6 729	2,3%
Auditor-General	309	12,6%	345	14,1%	364	14,9%	1 429	58,4%	2 446	,9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**14 394**	**5,0%**	**17 152**	**6,0%**	**17 957**	**6,2%**	**238 304**	**82,8%**	**287 807**	**100,0%**

Contact Details

Municipal Manager	Mr Tumelo Thage	053 437 3111
Chief Financial Officer	Ms Kedisaletse Khaziwa	053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	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	**591 898**	**79 342**	**13,4%**	**79 342**	**13,4%**	**85 847**	**16,0%**	**(7,6%)**
Exchange Revenue								
Service charges - Electricity	198 937	38 140	19,2%	38 140	19,2%	31 133	18,6%	22,5%
Service charges - Water	56 898	11 932	21,0%	11 932	21,0%	11 143	20,4%	7,1%
Service charges - Waste Water Management	25 769	1 579	6,1%	1 579	6,1%	5 460	22,1%	(71,1%)
Service charges - Waste Management	17 633	1 353	7,7%	1 353	7,7%	3 753	22,2%	(63,9%)
Sale of Goods and Rendering of Services	265	108	40,6%	108	40,6%	(83)	(74,0%)	(229,3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 632	17 759	27,5%	17 759	27,5%	18 823	31,9%	(5,7%)
Interest earned from Current and Non Current Assets	3 489	3	,1%	3	,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 128	81	7,2%	81	7,2%	10	1,7%	702,6%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 516	3	,1%	3	,1%	3	,1%	26,5%
Non-Exchange Revenue								
Property rates	52 071	6 405	12,3%	6 405	12,3%	10 575	21,2%	(39,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 250	20	,9%	20	,9%	13	,5%	55,3%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 309	-	-	-	-	-	-	-
Interest	12 000	1 958	16,3%	1 958	16,3%	5 016	68,3%	(61,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**472 413**	**65 820**	**13,9%**	**65 820**	**13,9%**	**61 189**	**10,8%**	**7,6%**
Employee related costs	148 056	32 922	22,2%	32 922	22,2%	29 780	21,3%	10,5%
Remuneration of councillors	8 511	1 994	23,4%	1 994	23,4%	1 939	25,3%	2,8%
Bulk purchases - electricity	93 026	242	,3%	242	,3%	2 503	2,8%	(90,3%)
Inventory consumed	102 964	20 467	19,9%	20 467	19,9%	15 520	14,6%	31,9%
Debt impairment	28 520	-	-	-	-	-	-	-
Depreciation and amortisation	35 939	-	-	-	-	-	-	-
Interest	5 000	-	-	-	-	-	-	-
Contracted services	34 137	7 571	22,2%	7 571	22,2%	9 054	16,1%	(16,4%)
Transfers and subsidies	-	5	-	5	-	-	-	(100,0%)
Irrecoverable debts written off	3 577	-	-	-	-	-	-	-
Operational costs	12 683	2 618	20,6%	2 618	20,6%	2 392	13,6%	9,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**119 485**	**13 522**	**-**	**13 522**	**-**	**24 658**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	76 281	-	-	-	-	71	,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**195 766**	**13 522**		**13 522**		**24 729**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**195 766**	**13 522**		**13 522**		**24 729**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**195 766**	**13 522**		**13 522**		**24 729**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**195 766**	**13 522**		**13 522**		**24 729**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**106 725**	**8 536**	**8,0%**	**8 536**	**8,0%**	**2 477**	**2,8%**	**244,7%**
National Government	90 925	8 172	9,0%	8 172	9,0%	2 180	2,9%	274,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 925**	**8 172**	**9,0%**	**8 172**	**9,0%**	**2 180**	**2,9%**	**274,9%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	15 800	365	2,3%	365	2,3%	297	2,0%	22,8%
Capital Expenditure Functional	**106 725**	**8 536**	**8,0%**	**8 536**	**8,0%**	**2 477**	**2,8%**	**244,7%**
Municipal governance and administration	**600**	**365**	**60,8%**	**365**	**60,8%**	**297**	**10,2%**	**22,9%**
Executive and Council	-	-	-	-	-	239	23,9%	(100,0%)
Finance and administration	600	365	60,8%	365	60,8%	58	3,0%	534,4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 000**	**-**	**-**	**-**	**-**	**0**	**-**	**(100,0%)**
Community and Social Services	10 000	-	-	-	-	0	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 000**	**-**	**-**	**-**	**-**	**1 406**	**29,6%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3 000	-	-	-	-	1 406	29,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**93 125**	**8 172**	**8,8%**	**8 172**	**8,8%**	**774**	**1,1%**	**956,1%**
Energy sources	15 000	-	-	-	-	-	-	-
Water Management	39 013	976	2,5%	976	2,5%	-	-	(100,0%)
Waste Water Management	39 112	7 195	18,4%	7 195	18,4%	774	1,8%	829,9%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**542 502**	**50 872**	**9,4%**	**50 872**	**9,4%**	**45 285**	**8,1%**	**12,3%**
Property rates	31 242	5 827	18,6%	5 827	18,6%	5 213	14,1%	11,8%
Service charges	199 436	40 898	20,5%	40 898	20,5%	34 743	13,8%	17,7%
Other revenue	11 661	2 882	24,7%	2 882	24,7%	5 230	38,1%	(44,9%)
Transfers and Subsidies - Operational	149 309	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	76 281	-	-	-	-	81	,1%	(100,0%)
Interest	74 572	1 263	1,7%	1 263	1,7%	17	,1%	7 258,6%
Dividends	-	3	-	3	-	-	-	(100,0%)
Payments	**(399 896)**	**(6 954)**	**1,7%**	**(6 954)**	**1,7%**	**(12 652)**	**3,1%**	**(45,0%)**
Suppliers and employees	(394 896)	(6 954)	1,8%	(6 954)	1,8%	(12 652)	3,1%	(45,0%)
Finance charges	(5 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**142 606**	**43 918**	**30,8%**	**43 918**	**30,8%**	**32 633**	**22,7%**	**34,6%**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(90 275)**	**(11 300)**	**12,5%**	**(11 300)**	**12,5%**	**(7 443)**	**8,4%**	**51,8%**
Capital assets	(90 275)	(11 300)	12,5%	(11 300)	12,5%	(7 443)	8,4%	51,8%
Net Cash from/(used) Investing Activities	**(90 275)**	**(11 300)**	**12,5%**	**(11 300)**	**12,5%**	**(7 443)**	**8,4%**	**51,8%**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**52 331**	**32 618**	**62,3%**	**32 618**	**62,3%**	**25 190**	**46,0%**	**29,5%**
Cash/cash equivalents at the year begin:	32 000	30 915	96,6%	30 915	96,6%	(66 968)	(188,5%)	(146,2%)
Cash/cash equivalents at the year end:	**84 331**	**32 864**	**39,0%**	**32 864**	**39,0%**	**32 081**	**35,5%**	**2,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	5 051	1,4%	5 751	1,6%	6 211	1,8%	332 575	95,1%	349 587	24,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 004	9,2%	7 555	7,7%	2 856	2,9%	78 415	80,2%	97 830	6,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 552	1,9%	3 066	1,7%	2 733	1,5%	173 228	94,9%	182 578	12,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 339	1,2%	2 352	1,2%	2 655	1,3%	191 614	96,3%	198 960	13,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 579	1,2%	1 537	1,2%	1 751	1,3%	127 132	96,3%	132 000	9,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 246	1,9%	9 332	1,9%	10 119	2,1%	455 304	94,1%	484 002	33,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	-	11	,1%	4	-	9 474	99,8%	9 493	,7%	-	-	-	-
Total By Income Source	**30 775**	**2,1%**	**29 603**	**2,0%**	**26 330**	**1,8%**	**1 367 742**	**94,0%**	**1 454 449**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 978	2,3%	5 946	3,5%	3 234	1,9%	156 717	92,3%	169 874	11,7%	-	-	-	-
Commercial	8 820	7,6%	5 423	4,7%	2 753	2,4%	98 393	85,3%	115 388	7,9%	-	-	-	-
Households	17 977	1,5%	18 234	1,6%	20 343	1,7%	1 112 633	95,2%	1 169 186	80,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 775**	**2,1%**	**29 603**	**2,0%**	**26 330**	**1,8%**	**1 367 742**	**94,0%**	**1 454 449**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	11	,1%	20 860	99,9%	20 871	4,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 362	1,5%	1 637	,3%	224	-	490 425	98,2%	499 648	96,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 362**	**1,4%**	**1 637**	**,3%**	**235**	-	**511 285**	**98,2%**	**520 519**	**100,0%**

Contact Details

Municipal Manager	Mr Zithulele NiKANI	053 474 9700
Chief Financial Officer	Ms Tsholo Modisa	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		Q1 of 2024/25 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	**163 629**	**122 005**	**74,6%**	**122 005**	**74,6%**	**60 942**	**37,9%**	**100,2%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	80	18	21,9%	18	21,9%	41	51,1%	(57,1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	10 130	1 433	14,2%	1 433	14,2%	2 598	27,1%	(44,8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	75	50,0%	75	50,0%	56	61,9%	32,8%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	153 269	120 479	78,6%	120 479	78,6%	58 246	38,6%	106,8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**183 388**	**27 253**	**14,9%**	**27 253**	**14,9%**	**24 132**	**13,5%**	**12,9%**
Employee related costs	98 870	18 778	19,0%	18 778	19,0%	16 992	17,2%	10,5%
Remuneration of councillors	11 771	1 609	13,7%	1 609	13,7%	1 986	24,1%	(19,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	2 202	91	4,1%	91	4,1%	104	4,4%	(12,7%)
Debt impairment	20	-	-	-	-	-	-	-
Depreciation and amortisation	6 187	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	28 006	2 502	8,9%	2 502	8,9%	1 077	3,8%	132,3%
Transfers and subsidies	18 443	562	3,0%	562	3,0%	1 539	9,5%	(63,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	15 537	3 711	23,9%	3 711	23,9%	2 434	14,7%	52,5%
Losses on disposal of Assets	54	-	-	-	-	-	-	-
Other Losses	2 300	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 759)**	**94 752**	**-**	**94 752**	**-**	**36 809**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(19 759)**	**94 752**		**94 752**		**36 809**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(19 759)**	**94 752**		**94 752**		**36 809**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(19 759)**	**94 752**		**94 752**		**36 809**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(19 759)**	**94 752**		**94 752**		**36 809**		

Part 2: Capital Revenue and Expenditure

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	**4 565**	**2**	**-**	**2**	**-**	**(10 451)**	**(97,5%)**	**(100,0%)**
National Government	-	-	-	-	-	(55)	(128,7%)	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	(19)	-	(100,0%)
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**(75)**	**(174,0%)**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 565	2	-	2	-	(10 376)	(97,2%)	(100,0%)
Capital Expenditure Functional	**4 565**	**2**	**-**	**2**	**-**	**(10 451)**	**(97,5%)**	**(100,0%)**
Municipal governance and administration	**4 134**	**2**	**,1%**	**2**	**,1%**	**(6 327)**	**(73,5%)**	**(100,0%)**
Executive and Council	194	2	1,1%	2	1,1%	(113)	(37,7%)	(101,9%)
Finance and administration	3 940	-	-	-	-	(6 214)	(74,8%)	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**386**	**-**	**-**	**-**	**-**	**(4 013)**	**(347,5%)**	**(100,0%)**
Community and Social Services	386	-	-	-	-	(4 013)	(347,5%)	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45**	**-**	**-**	**-**	**-**	**(111)**	**(11,6%)**	**(100,0%)**
Planning and Development	45	-	-	-	-	(87)	(9,5%)	(100,0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	(24)	(62,4%)	(100,0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**163 664**	**187 860**	**114,8%**	**187 860**	**114,8%**	**153 956**	**95,9%**	**22,0%**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	265	158	59,7%	158	59,7%	228	115,9%	(30,8%)
Transfers and Subsidies - Operational	153 269	184 867	120,6%	184 867	120,6%	149 261	99,0%	23,9%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	10 130	2 835	28,0%	2 835	28,0%	4 467	46,5%	(36,5%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(163 803)**	**(18 505)**	**11,3%**	**(18 505)**	**11,3%**	**165 661**	**(102,2%)**	**(111,2%)**
Suppliers and employees	(156 775)	(18 505)	11,8%	(18 505)	11,8%	165 661	(105,8%)	(111,2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(7 028)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(139)**	**169 355**	**(121 788,3%)**	**169 355**	**(121 788,3%)**	**319 616**	**(21 483,4%)**	**(47,0%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**(943)**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	(943)	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(5 250)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(5 250)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(5 250)**	**-**	**-**	**-**	**-**	**(943)**	**7,7%**	**(100,0%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 389)**	**169 355**	**(3 142,9%)**	**169 355**	**(3 142,9%)**	**318 673**	**(2 307,1%)**	**(46,9%)**
Cash/cash equivalents at the year begin:	123 499	-	-	-	-	10 570	8,5%	(100,0%)
Cash/cash equivalents at the year end:	**118 111**	**169 268**	**143,3%**	**169 268**	**143,3%**	**329 243**	**297,7%**	**(48,6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	388	3,8%	290	2,8%	261	2,5%	9 386	90,9%	10 325	100,0%	-	-	-	-
Total By Income Source	**388**	**3,8%**	**290**	**2,8%**	**261**	**2,5%**	**9 386**	**90,9%**	**10 325**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	388	3,8%	290	2,8%	261	2,5%	9 386	90,9%	10 325	100,0%	-	-	-	-
Total By Customer Group	**388**	**3,8%**	**290**	**2,8%**	**261**	**2,5%**	**9 386**	**90,9%**	**10 325**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	-	-	500	100,0%	500	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**500**	**100,0%**	**500**	**100,0%**

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Chief Financial Officer	Ms Onneile Moseki (Assistant Director)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR NORTHERN 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	**11 806 812**	**2 980 103**	**25,2%**	**2 980 103**	**25,2%**	**2 659 912**	**25,7%**	**12,0%**
Exchange Revenue								
Service charges - Electricity	3 372 327	725 031	21,5%	725 031	21,5%	634 489	22,3%	14,3%
Service charges - Water	1 018 904	176 076	17,3%	176 076	17,3%	186 870	19,6%	(5,8%)
Service charges - Waste Water Management	466 816	106 346	22,8%	106 346	22,8%	99 278	23,0%	7,1%
Service charges - Waste Management	385 060	88 725	23,0%	88 725	23,0%	82 313	23,7%	7,8%
Sale of Goods and Rendering of Services	60 821	12 563	20,7%	12 563	20,7%	14 054	24,3%	(10,6%)
Agency services	10 147	4 306	42,4%	4 306	42,4%	3 818	30,4%	12,8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	531 143	159 176	30,0%	159 176	30,0%	120 694	26,1%	31,9%
Interest earned from Current and Non Current Assets	106 081	14 364	13,5%	14 364	13,5%	13 144	18,3%	9,3%
Dividends	2	-	-	-	-	-	-	-
Rent on Land	2 838	199	7,0%	199	7,0%	457	18,6%	(56,5%)
Rental from Fixed Assets	63 845	15 824	24,8%	15 824	24,8%	12 065	17,4%	31,2%
Licence and permits	18 292	2 742	15,0%	2 742	15,0%	3 001	18,6%	(8,6%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	144 683	8 421	5,8%	8 421	5,8%	13 423	14,4%	(37,3%)
Non-Exchange Revenue								
Property rates	1 788 875	558 873	31,2%	558 873	31,2%	525 510	32,8%	6,3%
Surcharges and Taxes	14 113	11	,1%	11	,1%	9	,1%	22,2%
Fines, penalties and forfeits	107 681	6 815	6,3%	6 815	6,3%	8 818	9,5%	(22,7%)
Licences or permits	13 513	4 263	31,5%	4 263	31,5%	4 078	31,1%	4,5%
Transfer and subsidies - Operational	2 940 943	1 025 709	34,9%	1 025 709	34,9%	864 535	31,3%	18,6%
Interest	244 900	60 705	24,8%	60 705	24,8%	55 202	28,6%	10,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	75 002	9 193	12,3%	9 193	12,3%	17 201	27,1%	(46,6%)
Gains on disposal of Assets	57 672	485	,8%	485	,8%	372	1,6%	30,3%
Other Gains	383 155	276	,1%	276	,1%	581	,3%	(52,5%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**11 604 667**	**2 199 086**	**19,0%**	**2 199 086**	**19,0%**	**1 953 560**	**18,7%**	**12,6%**
Employee related costs	3 936 538	814 131	20,7%	814 131	20,7%	768 633	21,0%	5,9%
Remuneration of councillors	248 311	52 379	21,1%	52 379	21,1%	52 224	22,4%	,3%
Bulk purchases - electricity	2 755 214	626 535	22,7%	626 535	22,7%	521 162	21,7%	20,2%
Inventory consumed	769 630	140 620	18,3%	140 620	18,3%	106 924	14,1%	31,5%
Debt impairment	845 135	152 270	18,0%	152 270	18,0%	93 075	13,4%	63,6%
Depreciation and amortisation	861 261	40 374	4,7%	40 374	4,7%	62 722	7,8%	(35,6%)
Interest	174 042	17 874	10,3%	17 874	10,3%	11 175	6,9%	59,9%
Contracted services	759 670	145 761	19,2%	145 761	19,2%	148 040	21,2%	(1,5%)
Transfers and subsidies	27 047	2 163	8,0%	2 163	8,0%	2 195	9,0%	(1,4%)
Irrecoverable debts written off	166 450	3 275	2,0%	3 275	2,0%	6 446	6,4%	(49,2%)
Operational costs	952 065	188 211	19,8%	188 211	19,8%	180 962	21,8%	4,0%
Losses on disposal of Assets	23 682	-	-	-	-	-	-	-
Other Losses	85 623	15 492	18,1%	15 492	18,1%	-	-	(100,0%)
Surplus/(Deficit)	**202 145**	**781 017**	**-**	**781 017**	**-**	**706 352**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	1 684 140	250 194	14,9%	250 194	14,9%	123 817	7,6%	102,1%
Transfers and subsidies - capital (in-kind)	112 125	-	-	-	-	120	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**1 998 410**	**1 031 211**		**1 031 211**		**830 289**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 998 410**	**1 031 211**		**1 031 211**		**830 289**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 998 410**	**1 031 211**		**1 031 211**		**830 289**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 998 410**	**1 031 211**		**1 031 211**		**830 289**		

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	**2 013 454**	**(34 504)**	**(1,7%)**	**(34 504)**	**(1,7%)**	**224 676**	**12,1%**	**(115,4%)**
National Government	1 700 543	154 434	9,1%	154 434	9,1%	222 092	13,5%	(30,5%)
Provincial Government	46 015	-	-	-	-	(111)	(22,6%)	(100,0%)
District Municipality	0	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	1 199	-	1 199	-	(19)	-	(6 257,4%)
Transfers recognised - capital	**1 746 558**	**155 634**	**8,9%**	**155 634**	**8,9%**	**221 962**	**13,4%**	**(29,9%)**
Borrowing	35 150	-	-	-	-	486	24,3%	(100,0%)
Internally generated funds	231 747	(190 138)	(82,0%)	(190 138)	(82,0%)	2 228	1,1%	(8 635,5%)
Capital Expenditure Functional	**2 060 918**	**(35 078)**	**(1,7%)**	**(35 078)**	**(1,7%)**	**224 663**	**12,1%**	**(115,6%)**
Municipal governance and administration	**131 148**	**(199 278)**	**(151,9%)**	**(199 278)**	**(151,9%)**	**(899)**	**(,8%)**	**22 069,4%**
Executive and Council	30 261	(201 886)	(667,2%)	(201 886)	(667,2%)	(1 221)	(4,6%)	16 439,9%
Finance and administration	100 383	2 608	2,6%	2 608	2,6%	322	,4%	710,6%
Internal audit	505	-	-	-	-	-	-	-
Community and Public Safety	**122 891**	**16 597**	**13,5%**	**16 597**	**13,5%**	**(6 325)**	**(7,5%)**	**(362,4%)**
Community and Social Services	49 742	7 823	15,7%	7 823	15,7%	(8 006)	(23,2%)	(197,7%)
Sport And Recreation	71 123	8 751	12,3%	8 751	12,3%	1 556	3,3%	462,6%
Public Safety	2 010	22	1,1%	22	1,1%	408	12,2%	(94,5%)
Housing	-	-	-	-	-	(273)	-	(100,0%)
Health	16	-	-	-	-	(9)	-	(100,0%)
Economic and Environmental Services	**183 777**	**20 246**	**11,0%**	**20 246**	**11,0%**	**51 877**	**20,7%**	**(61,0%)**
Planning and Development	54 609	11 633	21,3%	11 633	21,3%	11 148	14,6%	4,4%
Road Transport	128 868	8 613	6,7%	8 613	6,7%	40 753	23,3%	(78,9%)
Environmental Protection	300	-	-	-	-	(24)	(17,5%)	(100,0%)
Trading Services	**1 619 653**	**125 726**	**7,8%**	**125 726**	**7,8%**	**180 011**	**12,8%**	**(30,2%)**
Energy sources	260 666	1 702	,7%	1 702	,7%	19 721	13,2%	(91,4%)
Water Management	1 064 048	86 308	8,1%	86 308	8,1%	128 985	12,5%	(33,1%)
Waste Water Management	292 990	38 081	13,0%	38 081	13,0%	29 722	12,9%	28,1%
Waste Management	1 950	(365)	(18,7%)	(365)	(18,7%)	1 584	83,4%	(123,1%)
Other	**3 448**	**1 631**	**47,3%**	**1 631**	**47,3%**	**-**	**-**	**(100,0%)**

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	**13 206 450**	**3 274 951**	**24,8%**	**3 274 951**	**24,8%**	**4 648 733**	**43,2%**	**(29,6%)**
Property rates	1 464 944	294 542	20,1%	294 542	20,1%	399 556	28,2%	(26,3%)
Service charges	4 798 016	815 047	17,0%	815 047	17,0%	1 510 999	36,9%	(46,1%)
Other revenue	1 994 975	325 909	16,3%	325 909	16,3%	(178 085)	(15,1%)	(283,0%)
Transfers and Subsidies - Operational	2 902 713	1 298 982	44,8%	1 298 982	44,8%	2 239 096	91,6%	(42,0%)
Transfers and Subsidies - Capital	1 663 571	520 448	31,3%	520 448	31,3%	667 207	46,1%	(22,0%)
Interest	382 231	20 020	5,2%	20 020	5,2%	9 961	5,3%	101,0%
Dividends	-	3	-	3	-	-	-	(100,0%)
Payments	**(9 514 076)**	**(2 421 728)**	**25,5%**	**(2 421 728)**	**25,5%**	**(1 990 948)**	**23,6%**	**21,6%**
Suppliers and employees	(9 379 345)	(2 422 917)	25,8%	(2 422 917)	25,8%	(1 993 058)	23,9%	21,6%
Finance charges	(126 833)	1 188	(,9%)	1 188	(,9%)	2 110	(1,9%)	(43,7%)
Transfers and grants	(7 898)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 692 374**	**853 223**	**23,1%**	**853 223**	**23,1%**	**2 657 785**	**115,1%**	**(67,9%)**
Cash Flow from Investing Activities								
Receipts	**22 684**	**(368)**	**(1,6%)**	**(368)**	**(1,6%)**	**(46 913)**	**(274,8%)**	**(99,2%)**
Proceeds on disposal of PPE	24 133	(89)	(,4%)	(89)	(,4%)	4 664	26,3%	(101,9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(57)	(280)	488,2%	(280)	488,2%	(1 135)	-	(75,4%)
Decrease (increase) in non-current investments	(1 392)	-	-	-	-	(50 442)	7 455,5%	(100,0%)
Payments	**(1 862 953)**	**(310 005)**	**16,6%**	**(310 005)**	**16,6%**	**(224 590)**	**12,4%**	**38,0%**
Capital assets	(1 862 953)	(310 005)	16,6%	(310 005)	16,6%	(224 590)	12,4%	38,0%
Net Cash from/(used) Investing Activities	**(1 840 269)**	**(310 373)**	**16,9%**	**(310 373)**	**16,9%**	**(271 503)**	**15,1%**	**14,3%**
Cash Flow from Financing Activities								
Receipts	**31 090**	**502**	**1,6%**	**502**	**1,6%**	**5 203**	**114,6%**	**(90,4%)**
Short term loans	11 000	-	-	-	-	4 979	-	(100,0%)
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	502	559,9%	502	559,9%	224	11,1%	123,6%
Payments	**(18 944)**	**-**	**-**	**-**	**-**	**438**	**(3,0%)**	**(100,0%)**
Repayment of borrowing	(18 944)	-	-	-	-	438	(3,0%)	(100,0%)
Net Cash from/(used) Financing Activities	**12 146**	**502**	**4,1%**	**502**	**4,1%**	**5 641**	**(55,7%)**	**(91,1%)**
Net Increase/(Decrease) in cash held	**1 864 251**	**543 351**	**29,1%**	**543 351**	**29,1%**	**2 391 924**	**478,6%**	**(77,3%)**
Cash/cash equivalents at the year begin:	825 313	219 278	26,6%	219 278	26,6%	291 238	39,3%	(24,7%)
Cash/cash equivalents at the year end:	**2 689 564**	**919 424**	**34,2%**	**919 424**	**34,2%**	**2 609 030**	**210,4%**	**(64,8%)**

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	120 999	3,6%	66 918	2,0%	80 194	2,4%	3 082 804	92,0%	3 350 915	23,4%	(833)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	202 872	14,9%	85 653	6,3%	67 039	4,9%	1 005 091	73,9%	1 360 655	9,5%	(113)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	146 298	4,5%	151 286	4,6%	266 375	8,2%	2 691 449	82,7%	3 255 408	22,7%	(556)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	59 109	3,8%	31 534	2,0%	32 461	2,1%	1 444 018	92,1%	1 567 122	10,9%	(736)	-	-	-
Receivables from Exchange Transactions - Waste Management	52 448	3,5%	26 754	1,8%	29 777	2,0%	1 388 206	92,7%	1 497 184	10,4%	(384)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 826	1,8%	1 931	1,2%	1 810	1,1%	151 265	95,8%	157 832	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	50 738	2,1%	49 251	2,0%	50 726	2,1%	2 322 270	93,9%	2 472 985	17,3%	(579)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 645)	(1,1%)	11 484	1,7%	9 353	1,4%	654 582	98,0%	667 773	4,7%	(205)	-	-	-
Total By Income Source	**627 645**	**4,4%**	**424 810**	**3,0%**	**537 734**	**3,8%**	**12 739 686**	**88,9%**	**14 329 874**	**100,0%**	**(3 407)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	84 782	4,3%	100 196	5,1%	177 405	9,1%	1 596 823	81,5%	1 959 205	13,7%	-	-	-	-
Commercial	229 266	9,6%	119 959	5,0%	103 554	4,3%	1 937 732	81,1%	2 390 511	16,7%	(101)	-	-	-
Households	290 252	3,2%	193 712	2,2%	207 945	2,3%	8 270 472	92,3%	8 962 381	62,5%	(3 306)	-	-	-
Other	23 345	2,3%	10 943	1,1%	48 830	4,8%	934 659	91,8%	1 017 777	7,1%	-	-	-	-
Total By Customer Group	**627 645**	**4,4%**	**424 810**	**3,0%**	**537 734**	**3,8%**	**12 739 686**	**88,9%**	**14 329 874**	**100,0%**	**(3 407)**	**-**	**-**	**-**

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	143 111	3,7%	191 131	4,9%	88 228	2,3%	3 442 950	89,1%	3 865 420	51,3%
Bulk Water	26 869	3,5%	19 845	2,6%	27 271	3,6%	694 195	90,4%	768 179	10,2%
PAYE deductions	13 889	74,4%	77	,4%	-	-	4 692	25,1%	18 658	,2%
VAT (output less input)	148	98,3%	-	-	-	-	3	1,7%	150	-
Pensions / Retirement deductions	11 033	79,4%	-	-	920	6,6%	1 943	14,0%	13 897	,2%
Loan repayments	31	,5%	-	-	-	-	6 039	99,5%	6 071	,1%
Trade Creditors	66 025	3,9%	19 209	1,1%	22 737	1,4%	1 576 155	93,6%	1 684 126	22,4%
Auditor-General	8 090	6,4%	604	,5%	883	,7%	116 797	92,4%	126 374	1,7%
Other	14 922	1,4%	39 600	3,8%	24 168	2,3%	956 111	92,4%	1 034 801	13,7%
Medical Aid deductions	10 665	83,8%	-	-	-	-	2 055	16,2%	12 720	,2%
Total	**294 783**	**3,9%**	**270 466**	**3,6%**	**164 207**	**2,2%**	**6 800 940**	**90,3%**	**7 530 396**	**100,0%**