WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	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	**71 161 512**	**18 845 092**	**26,5%**	**18 845 092**	**26,5%**	**17 375 482**	**27,0%**	**8,5%**
Exchange Revenue								
Service charges - Electricity	23 610 833	6 835 534	29,0%	6 835 534	29,0%	6 506 808	30,6%	5,1%
Service charges - Water	5 771 137	1 279 934	22,2%	1 279 934	22,2%	1 132 971	22,7%	13,0%
Service charges - Waste Water Management	2 966 006	686 868	23,2%	686 868	23,2%	559 467	22,0%	22,8%
Service charges - Waste Management	1 658 640	402 854	24,3%	402 854	24,3%	368 451	24,3%	9,3%
Sale of Goods and Rendering of Services	815 257	204 636	25,1%	204 636	25,1%	195 336	28,9%	4,8%
Agency services	302 874	70 488	23,3%	70 488	23,3%	69 030	23,3%	2,1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	87 334	25,7%	87 334	25,7%	86 147	27,1%	1,4%
Interest earned from Current and Non Current Assets	778 395	395 849	50,9%	395 849	50,9%	408 176	37,7%	(3,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	744 999	193 660	26,0%	193 660	26,0%	198 828	29,5%	(2,6%)
Licence and permits	205	267	130,3%	267	130,3%	260	132,3%	2,9%
Special rating levies	494 107	121 914	24,7%	121 914	24,7%	-	-	(100,0%)
Operational Revenue	647 672	139 933	21,6%	139 933	21,6%	162 774	27,4%	(14,0%)
Non-Exchange Revenue								
Property rates	13 761 592	3 367 095	24,5%	3 367 095	24,5%	3 146 975	24,8%	7,0%
Surcharges and Taxes	-	-	-	-	-	105 387	24,5%	(100,0%)
Fines, penalties and forfeits	1 878 556	465 764	24,8%	465 764	24,8%	465 080	24,6%	,1%
Licences or permits	50 301	12 692	25,2%	12 692	25,2%	12 478	22,0%	1,7%
Transfer and subsidies - Operational	7 329 561	2 425 973	33,1%	2 425 973	33,1%	2 163 224	31,3%	12,1%
Interest	98 675	31 461	31,9%	31 461	31,9%	38 165	40,4%	(17,6%)
Fuel Levy	2 851 776	950 592	33,3%	950 592	33,3%	916 516	33,3%	3,7%
Operational Revenue	906 078	191 596	21,1%	191 596	21,1%	-	-	(100,0%)
Gains on disposal of Assets	70 772	-	-	-	-	-	-	-
Other Gains	6 084 343	980 648	16,1%	980 648	16,1%	839 408	15,6%	16,8%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**71 663 224**	**14 555 908**	**20,3%**	**14 555 908**	**20,3%**	**13 820 566**	**21,4%**	**5,3%**
Employee related costs	21 003 489	4 497 700	21,4%	4 497 700	21,4%	4 117 502	21,2%	9,2%
Remuneration of councillors	197 729	47 061	23,8%	47 061	23,8%	44 108	22,0%	6,7%
Bulk purchases - electricity	17 755 086	4 057 316	22,9%	4 057 316	22,9%	4 116 202	26,6%	(1,4%)
Inventory consumed	7 970 354	1 283 142	16,1%	1 283 142	16,1%	1 190 677	16,7%	7,8%
Debt impairment	3 217 478	683 867	21,3%	683 867	21,3%	336 713	11,8%	103,1%
Depreciation and amortisation	4 025 354	976 352	24,3%	976 352	24,3%	937 161	24,3%	4,2%
Interest	1 428 206	221 743	15,5%	221 743	15,5%	215 019	17,7%	3,1%
Contracted services	11 229 839	1 552 642	13,8%	1 552 642	13,8%	1 461 218	14,8%	6,3%
Transfers and subsidies	346 993	72 568	20,9%	72 568	20,9%	74 259	23,4%	(2,3%)
Irrecoverable debts written off	123 382	130 470	105,7%	130 470	105,7%	269 754	143,1%	(51,6%)
Operational costs	3 830 721	949 641	24,8%	949 641	24,8%	991 970	27,8%	(4,3%)
Losses on disposal of Assets	2 500	-	-	-	-	31	1,4%	(100,0%)
Other Losses	532 092	83 406	15,7%	83 406	15,7%	65 953	11,7%	26,5%
Surplus/(Deficit)	**(501 713)**	**4 289 184**	**-**	**4 289 184**	**-**	**3 554 916**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 855 190	493 347	12,8%	493 347	12,8%	374 585	10,5%	31,7%
Transfers and subsidies - capital (in-kind)	-	217	-	217	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 353 477**	**4 782 748**		**4 782 748**		**3 929 501**		
Income Tax	11 407	1 964	17,2%	1 964	17,2%	4 007	129,5%	(51,0%)
Surplus/(Deficit) after income tax	**3 342 070**	**4 780 784**		**4 780 784**		**3 925 494**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	1 450	16,8%	1 450	16,8%	2 958	131,5%	(51,0%)
Surplus/(Deficit) attributable to municipality	**3 350 691**	**4 782 233**		**4 782 233**		**3 928 452**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 350 691**	**4 782 233**		**4 782 233**		**3 928 452**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**12 937 678**	**1 817 080**	**14,0%**	**1 817 080**	**14,0%**	**1 389 403**	**11,5%**	**30,8%**
National Government	3 735 882	475 531	12,7%	475 531	12,7%	360 694	10,6%	31,8%
Provincial Government	6 657	2 319	34,8%	2 319	34,8%	973	4,1%	138,4%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	112 651	15 497	13,8%	15 497	13,8%	12 912	9,7%	20,0%
Transfers recognised - capital	**3 855 190**	**493 347**	**12,8%**	**493 347**	**12,8%**	**374 578**	**10,5%**	**31,7%**
Borrowing	5 000 000	439 490	8,8%	439 490	8,8%	719 066	9,9%	(38,9%)
Internally generated funds	4 082 488	884 243	21,7%	884 243	21,7%	295 759	23,8%	199,0%
Capital Expenditure Functional	**12 937 678**	**1 817 080**	**14,0%**	**1 817 080**	**14,0%**	**1 389 403**	**11,5%**	**30,8%**
Municipal governance and administration	**1 338 710**	**366 021**	**27,3%**	**366 021**	**27,3%**	**278 581**	**24,1%**	**31,4%**
Executive and Council	27 948	294	1,1%	294	1,1%	413	16,5%	(28,8%)
Finance and administration	1 310 672	365 720	27,9%	365 720	27,9%	278 104	24,2%	31,5%
Internal audit	90	7	7,9%	7	7,9%	64	80,3%	(88,8%)
Community and Public Safety	**1 864 454**	**336 643**	**18,1%**	**336 643**	**18,1%**	**194 286**	**12,6%**	**73,3%**
Community and Social Services	138 247	24 892	18,0%	24 892	18,0%	14 939	12,8%	66,6%
Sport And Recreation	235 626	15 692	6,7%	15 692	6,7%	13 213	6,9%	18,8%
Public Safety	231 780	51 351	22,2%	51 351	22,2%	25 190	12,7%	103,9%
Housing	1 202 911	240 945	20,0%	240 945	20,0%	136 436	14,0%	76,6%
Health	55 890	3 763	6,7%	3 763	6,7%	4 507	7,8%	(16,5%)
Economic and Environmental Services	**3 604 890**	**437 604**	**12,1%**	**437 604**	**12,1%**	**234 435**	**7,3%**	**86,7%**
Planning and Development	280 769	12 801	4,6%	12 801	4,6%	10 004	4,4%	28,0%
Road Transport	3 013 970	353 476	11,7%	353 476	11,7%	204 447	7,5%	72,9%
Environmental Protection	310 151	71 328	23,0%	71 328	23,0%	19 984	7,8%	256,9%
Trading Services	**6 052 141**	**662 025**	**10,9%**	**662 025**	**10,9%**	**672 924**	**11,0%**	**(1,6%)**
Energy sources	1 228 075	257 735	21,0%	257 735	21,0%	193 858	16,1%	33,0%
Water Management	1 478 230	110 579	7,5%	110 579	7,5%	134 296	10,9%	(17,7%)
Waste Water Management	3 258 361	281 636	8,6%	281 636	8,6%	322 306	9,0%	(12,6%)
Waste Management	87 476	12 074	13,8%	12 074	13,8%	22 464	21,8%	(46,3%)
Other	**77 484**	**14 788**	**19,1%**	**14 788**	**19,1%**	**9 179**	**17,2%**	**61,1%**

Part 3: Cash Receipts and Payments

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	**65 088 044**	**19 343 314**	**29,7%**	**19 343 314**	**29,7%**	**18 061 718**	**30,7%**	**7,1%**
Property rates	13 655 731	3 734 056	27,3%	3 734 056	27,3%	3 602 665	28,3%	3,6%
Service charges	33 822 077	8 833 147	26,1%	8 833 147	26,1%	8 071 630	27,4%	9,4%
Other revenue	5 648 650	2 550 609	45,2%	2 550 609	45,2%	2 161 770	41,5%	18,0%
Transfers and Subsidies - Operational	7 117 374	3 819 667	53,7%	3 819 667	53,7%	3 582 306	51,8%	6,6%
Transfers and Subsidies - Capital	4 066 817	26 824	,7%	26 824	,7%	235 710	6,6%	(88,6%)
Interest	777 395	379 012	48,8%	379 012	48,8%	407 636	37,6%	(7,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(58 202 800)**	**(15 682 018)**	**26,9%**	**(15 682 018)**	**26,9%**	**(8 958 492)**	**17,1%**	**75,1%**
Suppliers and employees	(58 202 800)	(15 682 018)	26,9%	(15 682 018)	26,9%	(8 958 492)	17,1%	75,1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 885 244**	**3 661 296**	**53,2%**	**3 661 296**	**53,2%**	**9 103 225**	**139,9%**	**(59,8%)**
Cash Flow from Investing Activities								
Receipts	**248 007**	**(4 521 262)**	**(1 823,0%)**	**(4 521 262)**	**(1 823,0%)**	**(1 374 265)**	**(189,1%)**	**229,0%**
Proceeds on disposal of PPE	70 772	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 029	38	1,3%	38	1,3%	132	6,2%	(71,2%)
Decrease (increase) in non-current investments	174 207	(4 521 300)	(2 595,4%)	(4 521 300)	(2 595,4%)	(1 374 397)	(206,5%)	229,0%
Payments	**(12 937 678)**	**(2 260 269)**	**17,5%**	**(2 260 269)**	**17,5%**	**(2 549 965)**	**21,1%**	**(11,4%)**
Capital assets	(12 937 678)	(2 260 269)	17,5%	(2 260 269)	17,5%	(2 549 965)	21,1%	(11,4%)
Net Cash from/(used) Investing Activities	**(12 689 670)**	**(6 781 532)**	**53,4%**	**(6 781 532)**	**53,4%**	**(3 924 230)**	**34,6%**	**72,8%**
Cash Flow from Financing Activities								
Receipts	**5 022 041**	**2 879 653**	**57,3%**	**2 879 653**	**57,3%**	**28 215**	**,4%**	**10 106,3%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000 000	2 800 000	56,0%	2 800 000	56,0%	-	-	(100,0%)
Increase (decrease) in consumer deposits	22 041	79 653	361,4%	79 653	361,4%	28 215	119,7%	182,3%
Payments	**(1 139 343)**	**(129 481)**	**11,4%**	**(129 481)**	**11,4%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(1 139 343)	(129 481)	11,4%	(129 481)	11,4%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**3 882 699**	**2 750 173**	**70,8%**	**2 750 173**	**70,8%**	**28 215**	**,6%**	**9 647,4%**
Net Increase/(Decrease) in cash held	**(1 921 728)**	**(370 063)**	**19,3%**	**(370 063)**	**19,3%**	**5 207 210**	**(1 539,4%)**	**(107,1%)**
Cash/cash equivalents at the year begin:	15 968 628	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**14 046 900**	**(370 063)**	**(2,6%)**	**(370 063)**	**(2,6%)**	**17 912 979**	**164,6%**	**(102,1%)**

Part 4: Debtor Age Analysis

	0 - 30 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	503 914	20,3%	66 443	2,7%	72 367	2,9%	1 845 132	74,2%	2 487 856	28,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 276 597	60,9%	50 713	2,4%	47 806	2,3%	719 918	34,4%	2 095 034	23,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	902 471	38,5%	72 222	3,1%	67 396	2,9%	1 301 970	55,5%	2 344 059	26,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	267 259	25,7%	32 740	3,1%	31 492	3,0%	707 971	68,1%	1 039 462	11,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	125 337	20,8%	17 258	2,9%	16 906	2,8%	442 963	73,5%	602 464	6,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	136 941	14,2%	14 088	1,5%	(990)	(,1%)	811 634	84,4%	961 672	10,8%	-	-	-	-
Interest on Arrear Debtor Accounts	82 321	60,7%	42 333	31,2%	210	,2%	10 831	8,0%	135 695	1,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(274 815)	35,6%	(213 343)	27,6%	(16 570)	2,1%	(266 908)	34,6%	(771 636)	(8,7%)	-	-	-	-
Total By Income Source	**3 020 025**	**34,0%**	**82 453**	**,9%**	**218 617**	**2,5%**	**5 573 511**	**62,7%**	**8 894 606**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(18 267)	19,1%	(133 341)	139,3%	23 715	(24,8%)	32 201	(33,7%)	(95 691)	(1,1%)	-	-	-	-
Commercial	1 578 193	73,2%	44 366	2,1%	36 909	1,7%	497 226	23,1%	2 156 694	24,2%	-	-	-	-
Households	1 366 919	22,7%	168 986	2,8%	131 403	2,2%	4 348 184	72,3%	6 015 491	67,6%	-	-	-	-
Other	93 180	11,4%	2 443	,3%	26 589	3,3%	695 900	85,1%	818 112	9,2%	-	-	-	-
Total By Customer Group	**3 020 025**	**34,0%**	**82 453**	**,9%**	**218 617**	**2,5%**	**5 573 511**	**62,7%**	**8 894 606**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(41 588)	99,9%	-	-	(39)	,1%	-	-	(41 627)	54,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(34 484)	100,0%	-	-	-	-	-	-	(34 484)	45,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(76 072)**	**99,9%**	**-**	**-**	**(39)**	**,1%**	**-**	**-**	**(76 111)**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**620 244**	**150 735**	**24,3%**	**150 735**	**24,3%**	**141 080**	**25,1%**	**6,8%**
Exchange Revenue								
Service charges - Electricity	215 761	48 701	22,6%	48 701	22,6%	44 038	22,2%	10,6%
Service charges - Water	46 445	8 263	17,8%	8 263	17,8%	8 243	18,6%	,2%
Service charges - Waste Water Management	34 752	8 982	25,8%	8 982	25,8%	8 339	26,2%	7,7%
Service charges - Waste Management	43 083	11 060	25,7%	11 060	25,7%	10 027	26,7%	10,3%
Sale of Goods and Rendering of Services	4 651	2 066	44,4%	2 066	44,4%	2 007	38,5%	2,9%
Agency services	4 940	883	17,9%	883	17,9%	1 560	29,7%	(43,4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 971	4 632	22,1%	4 632	22,1%	3 851	29,9%	20,3%
Interest earned from Current and Non Current Assets	1 954	617	31,6%	617	31,6%	370	23,7%	66,8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 123	469	22,1%	469	22,1%	507	23,6%	(7,5%)
Licence and permits	68	30	44,5%	30	44,5%	10	22,5%	207,4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	7 381	55	,7%	55	,7%	231	2,8%	(76,3%)
Non-Exchange Revenue								
Property rates	55 068	20 414	37,1%	20 414	37,1%	18 342	34,7%	11,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 328	604	5,8%	604	5,8%	596	5,0%	1,4%
Licences or permits	1 168	497	42,6%	497	42,6%	250	23,5%	98,6%
Transfer and subsidies - Operational	125 959	41 131	32,7%	41 131	32,7%	38 213	36,2%	7,6%
Interest	4 177	1 080	25,9%	1 080	25,9%	1 000	28,6%	8,1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	4 990	1 229	24,6%	1 229	24,6%	1 160	24,2%	6,0%
Gains on disposal of Assets	492	21	4,3%	21	4,3%	2 326	166,1%	(99,1%)
Other Gains	35 933	-	-	-	-	9	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**580 111**	**111 306**	**19,2%**	**111 306**	**19,2%**	**103 690**	**19,4%**	**7,3%**
Employee related costs	204 241	43 195	21,1%	43 195	21,1%	40 213	20,8%	7,4%
Remuneration of councillors	8 693	1 941	22,3%	1 941	22,3%	1 967	23,5%	(1,3%)
Bulk purchases - electricity	165 056	49 860	30,2%	49 860	30,2%	46 134	34,4%	8,1%
Inventory consumed	35 851	4 913	13,7%	4 913	13,7%	3 602	14,1%	36,4%
Debt impairment	47 271	-	-	-	-	-	-	-
Depreciation and amortisation	32 483	-	-	-	-	-	-	-
Interest	19 265	380	2,0%	380	2,0%	439	2,8%	(13,5%)
Contracted services	17 804	1 816	10,2%	1 816	10,2%	1 842	10,7%	(1,4%)
Transfers and subsidies	2 312	419	18,1%	419	18,1%	419	18,8%	(,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	46 989	8 760	18,6%	8 760	18,6%	9 075	17,7%	(3,5%)
Losses on disposal of Assets	145	-	-	-	-	-	-	-
Other Losses	1	22	2 190,0%	22	2 190,0%	-	-	(100,0%)
Surplus/(Deficit)	**40 134**	**39 430**	**-**	**39 430**	**-**	**37 389**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	45 530	7 910	17,4%	7 910	17,4%	7 350	16,6%	7,6%
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**131 664**	**47 339**		**47 339**		**44 740**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**131 664**	**47 339**		**47 339**		**44 740**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**131 664**	**47 339**		**47 339**		**44 740**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**131 664**	**47 339**		**47 339**		**44 740**		

Part 2: Capital Revenue and Expenditure

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	**47 231**	**8 987**	**19,0%**	**8 987**	**19,0%**	**7 350**	**15,0%**	**22,3%**
National Government	41 769	7 910	18,9%	7 910	18,9%	1 592	7,3%	396,8%
Provincial Government	3 762	-	-	-	-	5 758	25,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 530**	**7 910**	**17,4%**	**7 910**	**17,4%**	**7 350**	**16,6%**	**7,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 701	1 078	63,4%	1 078	63,4%	-	-	(100,0%)
Capital Expenditure Functional	**93 231**	**8 987**	**9,6%**	**8 987**	**9,6%**	**7 350**	**15,0%**	**22,3%**
Municipal governance and administration	**1 043**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 043	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**153**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	153	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 810**	**2 799**	**16,6%**	**2 799**	**16,6%**	**6 720**	**20,1%**	**(58,4%)**
Planning and Development	15	-	-	-	-	-	-	-
Road Transport	16 795	2 799	16,7%	2 799	16,7%	6 720	20,2%	(58,4%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**75 224**	**6 189**	**8,2%**	**6 189**	**8,2%**	**630**	**4,6%**	**881,7%**
Energy sources	50 441	580	1,2%	580	1,2%	-	-	(100,0%)
Water Management	16 301	2 594	15,9%	2 594	15,9%	630	27,1%	311,5%
Waste Water Management	4 448	-	-	-	-	-	-	-
Waste Management	4 034	3 014	74,7%	3 014	74,7%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**568 604**	**153 885**	**27,1%**	**153 885**	**27,1%**	**145 840**	**29,0%**	**5,5%**
Property rates	49 591	13 873	28,0%	13 873	28,0%	17 232	37,8%	(19,5%)
Service charges	306 311	66 949	21,9%	66 949	21,9%	61 827	22,5%	8,3%
Other revenue	22 807	(12 588)	(55,2%)	(12 588)	(55,2%)	823	3,3%	(1 629,4%)
Transfers and Subsidies - Operational	125 959	44 784	35,6%	44 784	35,6%	39 326	37,2%	13,9%
Transfers and Subsidies - Capital	45 530	40 915	89,9%	40 915	89,9%	26 103	58,9%	56,7%
Interest	18 405	(49)	(,3%)	(49)	(,3%)	529	6,5%	(109,2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(497 176)**	**(191 438)**	**38,5%**	**(191 438)**	**38,5%**	**(204 459)**	**47,8%**	**(6,4%)**
Suppliers and employees	(493 005)	(191 438)	38,8%	(191 438)	38,8%	(204 459)	48,1%	(6,4%)
Finance charges	(2 186)	-	-	-	-	-	-	-
Transfers and grants	(1 984)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71 428**	**(37 554)**	**(52,6%)**	**(37 554)**	**(52,6%)**	**(58 620)**	**(77,5%)**	**(35,9%)**
Cash Flow from Investing Activities								
Receipts	**3 860**	**-**	**-**	**-**	**-**	**4**	**,2%**	**(100,0%)**
Proceeds on disposal of PPE	3 860	-	-	-	-	4	,2%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(47 231)**	**(29 285)**	**62,0%**	**(29 285)**	**62,0%**	**(27 349)**	**55,7%**	**7,1%**
Capital assets	(47 231)	(29 285)	62,0%	(29 285)	62,0%	(27 349)	55,7%	7,1%
Net Cash from/(used) Investing Activities	**(43 371)**	**(29 285)**	**67,5%**	**(29 285)**	**67,5%**	**(27 345)**	**59,0%**	**7,1%**
Cash Flow from Financing Activities								
Receipts	**-**	**19**	**-**	**19**	**-**	**9**	**-**	**117,2%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	19	-	19	-	9	-	117,2%
Payments	**(1 709)**	**-**	**-**	**-**	**-**	**(853)**	**49,9%**	**(100,0%)**
Repayment of borrowing	(1 709)	-	-	-	-	(853)	49,9%	(100,0%)
Net Cash from/(used) Financing Activities	**(1 709)**	**19**	**(1,1%)**	**19**	**(1,1%)**	**(844)**	**49,4%**	**(102,2%)**
Net Increase/(Decrease) in cash held	**26 348**	**(66 820)**	**(253,6%)**	**(66 820)**	**(253,6%)**	**(86 809)**	**(314,8%)**	**(23,0%)**
Cash/cash equivalents at the year begin:	(18 437)	14 373	(78,0%)	14 373	(78,0%)	2 427	3,9%	492,3%
Cash/cash equivalents at the year end:	**7 911**	**(52 447)**	**(663,0%)**	**(52 447)**	**(663,0%)**	**(84 383)**	**(93,3%)**	**(37,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 525	7,1%	2 061	4,1%	1 624	3,3%	42 668	85,5%	49 878	18,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 119	43,9%	3 625	14,3%	1 004	4,0%	9 554	37,8%	25 303	9,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 865	11,4%	1 634	4,8%	4 337	12,8%	24 015	70,9%	33 851	12,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 612	7,0%	2 630	5,1%	2 082	4,0%	43 126	83,8%	51 450	19,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 327	7,8%	3 008	5,4%	2 270	4,1%	46 084	82,8%	55 689	20,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	9,2%	71	5,4%	60	4,6%	1 061	80,9%	1 312	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 054	4,3%	1 995	4,2%	1 891	4,0%	41 417	87,5%	47 359	17,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 380)	(237,0%)	22	1,2%	18	1,0%	6 187	334,9%	1 848	,7%	-	-	-	-
Total By Income Source	**24 244**	**9,1%**	**15 047**	**5,6%**	**13 287**	**5,0%**	**214 112**	**80,3%**	**266 690**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 399	19,3%	683	9,4%	1 526	21,1%	3 623	50,1%	7 231	2,7%	-	-	-	-
Commercial	7 499	43,5%	2 688	15,6%	1 059	6,1%	5 985	34,7%	17 232	6,5%	-	-	-	-
Households	13 507	6,5%	10 380	5,0%	8 504	4,1%	174 146	84,3%	206 537	77,4%	-	-	-	-
Other	1 838	5,2%	1 296	3,6%	2 198	6,2%	30 357	85,1%	35 689	13,4%	-	-	-	-
Total By Customer Group	**24 244**	**9,1%**	**15 047**	**5,6%**	**13 287**	**5,0%**	**214 112**	**80,3%**	**266 690**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	17 778	20,1%	8	-	-	-	70 729	79,9%	88 514	80,3%
Bulk Water	1 244	100,0%	-	-	-	-	-	-	1 244	1,1%
PAYE deductions	2 620	100,0%	-	-	-	-	-	-	2 620	2,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 573	100,0%	-	-	-	-	-	-	2 573	2,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 073	81,2%	2 479	18,2%	-	-	78	,6%	13 630	12,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	597	98,3%	10	1,7%	-	-	-	-	607	,6%
Medical Aid deductions	1 085	100,0%	-	-	-	-	-	-	1 085	1,0%
Total	**36 970**	**33,5%**	**2 497**	**2,3%**	**-**	**-**	**70 807**	**64,2%**	**110 274**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**514 610**	**138 578**	**26,9%**	**138 578**	**26,9%**	**124 914**	**27,7%**	**10,9%**
Exchange Revenue								
Service charges - Electricity	168 694	45 378	26,9%	45 378	26,9%	39 769	29,3%	14,1%
Service charges - Water	34 221	7 676	22,4%	7 676	22,4%	6 507	19,5%	18,0%
Service charges - Waste Water Management	15 309	4 252	27,8%	4 252	27,8%	3 702	24,2%	14,9%
Service charges - Waste Management	14 318	3 834	26,8%	3 834	26,8%	3 475	24,1%	10,3%
Sale of Goods and Rendering of Services	4 781	1 599	33,4%	1 599	33,4%	1 237	25,1%	29,3%
Agency services	4 171	1 166	28,0%	1 166	28,0%	1 026	23,0%	13,6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 265	1 719	23,7%	1 719	23,7%	1 660	24,8%	3,6%
Interest earned from Current and Non Current Assets	7 788	2 835	36,4%	2 835	36,4%	1 879	163,4%	50,9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	781	287	36,7%	287	36,7%	164	21,0%	74,6%
Licence and permits	2	0	9,9%	0	9,9%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	411	350	85,3%	350	85,3%	53	10,1%	557,9%
Non-Exchange Revenue								
Property rates	76 578	24 217	31,6%	24 217	31,6%	25 234	33,2%	(4,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	45 587	9 666	21,2%	9 666	21,2%	1 920	5,5%	403,5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 882	33 362	30,4%	33 362	30,4%	35 008	37,1%	(4,7%)
Interest	4 743	1 105	23,3%	1 105	23,3%	1 095	25,2%	,9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	5 431	1 132	20,9%	1 132	20,9%	2 185	47,5%	(48,2%)
Gains on disposal of Assets	400	-	-	-	-	-	-	-
Other Gains	14 248	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**514 020**	**111 740**	**21,7%**	**111 740**	**21,7%**	**103 520**	**22,9%**	**7,9%**
Employee related costs	164 632	34 851	21,2%	34 851	21,2%	31 108	20,9%	12,0%
Remuneration of councillors	6 831	1 615	23,6%	1 615	23,6%	1 459	22,4%	10,7%
Bulk purchases - electricity	141 209	37 402	26,5%	37 402	26,5%	33 279	29,2%	12,4%
Inventory consumed	14 186	2 855	20,1%	2 855	20,1%	2 134	19,1%	33,8%
Debt impairment	52 790	13 204	25,0%	13 204	25,0%	13 522	25,0%	(2,4%)
Depreciation and amortisation	33 534	7 507	22,4%	7 507	22,4%	7 858	25,0%	(4,5%)
Interest	12 415	2 716	21,9%	2 716	21,9%	2 901	24,3%	(6,4%)
Contracted services	45 175	4 510	10,0%	4 510	10,0%	5 674	20,5%	(20,5%)
Transfers and subsidies	750	6	,7%	6	,7%	5	2,3%	10,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	40 037	7 074	17,7%	7 074	17,7%	5 581	14,8%	26,8%
Losses on disposal of Assets	400	-	-	-	-	-	-	-
Other Losses	2 060	-	-	-	-	-	-	-
Surplus/(Deficit)	**590**	**26 838**	**-**	**26 838**	**-**	**21 394**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	39 848	584	1,5%	584	1,5%	3 242	5,3%	(82,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 438**	**27 422**		**27 422**		**24 637**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 438**	**27 422**		**27 422**		**24 637**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 438**	**27 422**		**27 422**		**24 637**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 438**	**27 422**		**27 422**		**24 637**		

Part 2: Capital Revenue and Expenditure

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	**78 459**	**2 008**	**2,6%**	**2 008**	**2,6%**	**3 410**	**4,2%**	**(41,1%)**
National Government	29 014	1 196	4,1%	1 196	4,1%	2 997	6,3%	(60,1%)
Provincial Government	10 834	584	5,4%	584	5,4%	246	1,9%	137,6%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 848**	**1 779**	**4,5%**	**1 779**	**4,5%**	**3 242**	**5,3%**	**(45,1%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	38 611	229	,6%	229	,6%	168	,8%	36,3%
Capital Expenditure Functional	**78 459**	**2 008**	**2,6%**	**2 008**	**2,6%**	**3 410**	**4,2%**	**(41,1%)**
Municipal governance and administration	**990**	**13**	**1,3%**	**13**	**1,3%**	**-**	**-**	**(100,0%)**
Executive and Council	30	11	37,6%	11	37,6%	-	-	(100,0%)
Finance and administration	960	2	,2%	2	,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**23 923**	**733**	**3,1%**	**733**	**3,1%**	**-**	**-**	**(100,0%)**
Community and Social Services	15 456	534	3,5%	534	3,5%	-	-	(100,0%)
Sport And Recreation	1 200	-	-	-	-	-	-	-
Public Safety	2 750	200	7,3%	200	7,3%	-	-	(100,0%)
Housing	4 517	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 711**	**666**	**5,7%**	**666**	**5,7%**	**-**	**-**	**(100,0%)**
Planning and Development	5 711	666	11,7%	666	11,7%	-	-	(100,0%)
Road Transport	6 000	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41 835**	**596**	**1,4%**	**596**	**1,4%**	**3 410**	**5,7%**	**(82,5%)**
Energy sources	7 450	-	-	-	-	1 301	8,4%	(100,0%)
Water Management	18 775	584	3,1%	584	3,1%	414	2,0%	41,1%
Waste Water Management	1 625	12	,8%	12	,8%	1 695	7,8%	(99,3%)
Waste Management	13 986	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**469 981**	**179 217**	**38,1%**	**179 217**	**38,1%**	**160 461**	**37,1%**	**11,7%**
Property rates	70 140	16 586	23,6%	16 586	23,6%	17 677	25,7%	(6,2%)
Service charges	224 312	76 063	33,9%	76 063	33,9%	63 474	33,2%	19,8%
Other revenue	13 672	31 704	231,9%	31 704	231,9%	19 882	148,1%	59,5%
Transfers and Subsidies - Operational	108 060	38 649	35,8%	38 649	35,8%	37 276	40,2%	3,7%
Transfers and Subsidies - Capital	41 937	12 182	29,0%	12 182	29,0%	18 637	29,7%	(34,6%)
Interest	11 861	4 033	34,0%	4 033	34,0%	3 515	100,8%	14,7%
Dividends	-	-	-	-	-	-	-	-
Payments	**(422 508)**	**(71 466)**	**16,9%**	**(71 466)**	**16,9%**	**(52 832)**	**14,8%**	**35,3%**
Suppliers and employees	(422 753)	(71 466)	16,9%	(71 466)	16,9%	(52 832)	14,8%	35,3%
Finance charges	(84)	-	-	-	-	-	-	-
Transfers and grants	330	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 473**	**107 751**	**227,0%**	**107 751**	**227,0%**	**107 629**	**142,7%**	**,1%**
Cash Flow from Investing Activities								
Receipts	**-**	**(633)**	**-**	**(633)**	**-**	**362**	**-**	**(274,9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(633)	-	(633)	-	362	-	(274,9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(78 459)**	**(2 576)**	**3,3%**	**(2 576)**	**3,3%**	**(8 650)**	**10,7%**	**(70,2%)**
Capital assets	(78 459)	(2 576)	3,3%	(2 576)	3,3%	(8 650)	10,7%	(70,2%)
Net Cash from/(used) Investing Activities	**(78 459)**	**(3 210)**	**4,1%**	**(3 210)**	**4,1%**	**(8 288)**	**10,3%**	**(61,3%)**
Cash Flow from Financing Activities								
Receipts	**-**	**67**	**-**	**67**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	67	-	67	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**67**	**-**	**67**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(30 986)**	**104 608**	**(337,6%)**	**104 608**	**(337,6%)**	**99 340**	**(1 928,0%)**	**5,3%**
Cash/cash equivalents at the year begin:	62 756	104 616	166,7%	104 616	166,7%	60 858	(2 311,0%)	71,9%
Cash/cash equivalents at the year end:	**31 770**	**209 206**	**658,5%**	**209 206**	**658,5%**	**160 599**	**(2 062,7%)**	**30,3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	2 895	10,7%	1 274	4,7%	1 000	3,7%	21 970	81,0%	27 139	18,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 344	42,6%	2 231	10,2%	1 166	5,3%	9 188	41,9%	21 929	14,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 769	12,6%	2 690	5,9%	2 717	5,9%	34 509	75,5%	45 686	30,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 594	8,1%	888	4,5%	752	3,8%	16 464	83,6%	19 698	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 561	11,4%	880	6,4%	655	4,8%	10 638	77,5%	13 734	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	118	100,0%	118	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	908	3,8%	1 016	4,3%	880	3,7%	21 085	88,3%	23 888	16,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 438)	118,9%	46	(1,2%)	30	(,8%)	630	(16,9%)	(3 732)	(2,5%)	-	-	-	-
Total By Income Source	**17 632**	**11,9%**	**9 024**	**6,1%**	**7 200**	**4,8%**	**114 602**	**77,2%**	**148 459**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(208)	(3,3%)	619	9,8%	613	9,7%	5 310	83,8%	6 335	4,3%	-	-	-	-
Commercial	7 524	25,6%	2 561	8,7%	1 259	4,3%	18 088	61,5%	29 432	19,8%	-	-	-	-
Households	10 316	9,2%	5 844	5,2%	5 328	4,7%	91 204	80,9%	112 691	75,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**17 632**	**11,9%**	**9 024**	**6,1%**	**7 200**	**4,8%**	**114 602**	**77,2%**	**148 459**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	15 531	100,0%	-	-	-	-	-	-	15 531	73,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	295	100,0%	-	-	-	-	-	-	295	1,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	25	,5%	-	-	-	-	5 194	99,5%	5 219	24,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 851**	**75,3%**	**-**	**-**	**-**	**-**	**5 194**	**24,7%**	**21 045**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget	2025/26 First Quarter		2025/26 Year to Date		2024/25 First Quarter		Q1 of 2024/25 to Q1 of 2025/26
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	**649 658**	**180 364**	**27,8%**	**180 364**	**27,8%**	**168 549**	**28,9%**	**7,0%**
Exchange Revenue								
Service charges - Electricity	211 597	51 773	24,5%	51 773	24,5%	52 301	33,5%	(1,0%)
Service charges - Water	50 177	11 060	22,0%	11 060	22,0%	10 044	22,3%	10,1%
Service charges - Waste Water Management	19 762	4 804	24,3%	4 804	24,3%	4 681	25,2%	2,6%
Service charges - Waste Management	47 323	11 759	24,8%	11 759	24,8%	11 105	24,2%	5,9%
Sale of Goods and Rendering of Services	10 020	2 463	24,6%	2 463	24,6%	2 287	22,2%	7,7%
Agency services	5 180	1 040	20,1%	1 040	20,1%	1 382	26,3%	(24,7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 382	863	11,7%	863	11,7%	1 732	26,5%	(50,2%)
Interest earned from Current and Non Current Assets	24 450	5 153	21,1%	5 153	21,1%	5 256	26,4%	(2,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 986	201	10,1%	201	10,1%	186	10,1%	7,8%
Licence and permits	21	0	1,7%	0	1,7%	1	2,9%	(60,5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 715	1 508	87,9%	1 508	87,9%	224	16,3%	573,9%
Non-Exchange Revenue								
Property rates	127 126	38 634	30,4%	38 634	30,4%	36 315	30,7%	6,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 812	5 508	24,1%	5 508	24,1%	7 457	29,9%	(26,1%)
Licences or permits	10	-	-	-	-	-	-	-
Transfer and subsidies - Operational	101 109	40 688	40,2%	40 688	40,2%	31 715	28,7%	28,3%
Interest	4 298	643	14,9%	643	14,9%	937	25,1%	(31,5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	11 626	2 970	25,5%	2 970	25,5%	2 926	26,4%	1,5%
Gains on disposal of Assets	-	1 297	-	1 297	-	-	-	(100,0%)
Other Gains	3 064	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**663 115**	**140 494**	**21,2%**	**140 494**	**21,2%**	**119 035**	**20,1%**	**18,0%**
Employee related costs	214 065	45 795	21,4%	45 795	21,4%	40 302	20,6%	13,6%
Remuneration of councillors	8 012	1 869	23,3%	1 869	23,3%	1 792	23,5%	4,3%
Bulk purchases - electricity	188 520	41 691	22,1%	41 691	22,1%	39 031	26,7%	6,8%
Inventory consumed	28 351	4 071	14,4%	4 071	14,4%	3 843	14,9%	5,9%
Debt impairment	45 494	11 374	25,0%	11 374	25,0%	8 091	25,0%	40,6%
Depreciation and amortisation	29 637	7 409	25,0%	7 409	25,0%	7 543	25,0%	(1,8%)
Interest	30 875	4 250	13,8%	4 250	13,8%	4 298	13,3%	(1,1%)
Contracted services	53 229	12 028	22,6%	12 028	22,6%	3 765	6,0%	219,5%
Transfers and subsidies	10 744	2 668	24,8%	2 668	24,8%	2 007	22,7%	32,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	51 118	9 340	18,3%	9 340	18,3%	8 436	18,0%	10,7%
Losses on disposal of Assets	-	-	-	-	-	(73)	-	(100,0%)
Other Losses	3 069	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13 456)**	**39 871**	**-**	**39 871**	**-**	**49 514**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	27 012	4 538	16,8%	4 538	16,8%	5 495	23,2%	(17,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 556**	**44 409**		**44 409**		**55 009**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 556**	**44 409**		**44 409**		**55 009**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 556**	**44 409**		**44 409**		**55 009**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 556**	**44 409**		**44 409**		**55 009**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget	2025/26 First Quarter		2025/26 Year to Date		2024/25 First Quarter		Q1 of 2024/25 to Q1 of 2025/26
	Main appropriation	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	**96 547**	**11 134**	**11,5%**	**11 134**	**11,5%**	**6 823**	**9,0%**	**63,2%**
National Government	22 927	1 814	7,9%	1 814	7,9%	5 474	24,1%	(66,9%)
Provincial Government	4 085	2 656	65,0%	2 656	65,0%	21	2,1%	12 320,6%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 012**	**4 470**	**16,5%**	**4 470**	**16,5%**	**5 495**	**23,2%**	**(18,7%)**
Borrowing	34 300	2 402	7,0%	2 402	7,0%	410	1,7%	485,7%
Internally generated funds	35 235	4 262	12,1%	4 262	12,1%	918	3,3%	364,2%
Capital Expenditure Functional	**96 547**	**11 134**	**11,5%**	**11 134**	**11,5%**	**6 823**	**9,0%**	**63,2%**
Municipal governance and administration	**9 140**	**3 231**	**35,4%**	**3 231**	**35,4%**	**446**	**13,5%**	**624,6%**
Executive and Council	-	-	-	-	-	10	21,2%	(100,0%)
Finance and administration	9 140	3 231	35,4%	3 231	35,4%	436	13,4%	640,5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**10 265**	**138**	**1,3%**	**138**	**1,3%**	**332**	**5,2%**	**(58,4%)**
Community and Social Services	1 367	-	-	-	-	54	6,8%	(100,0%)
Sport And Recreation	7 869	25	,3%	25	,3%	107	2,3%	(76,2%)
Public Safety	1 030	113	11,0%	113	11,0%	172	19,7%	(34,3%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 550**	**803**	**9,4%**	**803**	**9,4%**	**-**	**-**	**(100,0%)**
Planning and Development	800	456	57,0%	456	57,0%	-	-	(100,0%)
Road Transport	7 750	347	4,5%	347	4,5%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**68 592**	**6 961**	**10,1%**	**6 961**	**10,1%**	**6 045**	**11,5%**	**15,2%**
Energy sources	17 507	1 998	11,4%	1 998	11,4%	49	,2%	4 004,1%
Water Management	34 506	2 284	6,6%	2 284	6,6%	3 250	25,4%	(29,7%)
Waste Water Management	15 580	2 679	17,2%	2 679	17,2%	2 741	21,6%	(2,3%)
Waste Management	1 000	-	-	-	-	5	,3%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**621 901**	**185 438**	**29,8%**	**185 438**	**29,8%**	**161 171**	**28,5%**	**15,1%**
Property rates	121 170	25 947	21,4%	25 947	21,4%	24 072	20,2%	7,8%
Service charges	320 386	81 016	25,3%	81 016	25,3%	71 637	27,1%	13,1%
Other revenue	23 608	25 425	107,7%	25 425	107,7%	22 067	92,5%	15,2%
Transfers and Subsidies - Operational	99 765	35 584	35,7%	35 584	35,7%	30 428	27,6%	16,9%
Transfers and Subsidies - Capital	28 356	12 860	45,4%	12 860	45,4%	6 557	27,5%	96,1%
Interest	28 616	4 606	16,1%	4 606	16,1%	6 411	26,1%	(28,2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(568 458)**	**(202 224)**	**35,6%**	**(202 224)**	**35,6%**	**(165 373)**	**32,5%**	**22,3%**
Suppliers and employees	(543 295)	(202 224)	37,2%	(202 224)	37,2%	(165 373)	34,1%	22,3%
Finance charges	(14 618)	-	-	-	-	-	-	-
Transfers and grants	(10 544)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 444**	**(16 786)**	**(31,4%)**	**(16 786)**	**(31,4%)**	**(4 202)**	**(7,4%)**	**299,5%**
Cash Flow from Investing Activities								
Receipts	**7 439**	**1 363**	**18,3%**	**1 363**	**18,3%**	**(1 034)**	**(12,2%)**	**(231,8%)**
Proceeds on disposal of PPE	-	1 494	-	1 494	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7 439	(130)	(1,7%)	(130)	(1,7%)	(1 034)	(13,9%)	(87,4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(96 547)**	**(13 128)**	**13,6%**	**(13 128)**	**13,6%**	**(16 377)**	**21,7%**	**(19,8%)**
Capital assets	(96 547)	(13 128)	13,6%	(13 128)	13,6%	(16 377)	21,7%	(19,8%)
Net Cash from/(used) Investing Activities	**(89 108)**	**(11 765)**	**13,2%**	**(11 765)**	**13,2%**	**(17 412)**	**26,0%**	**(32,4%)**
Cash Flow from Financing Activities								
Receipts	**28 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 300	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(13 464)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(13 464)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**14 836**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(20 829)**	**(28 551)**	**137,1%**	**(28 551)**	**137,1%**	**(21 614)**	**(6 875,3%)**	**32,1%**
Cash/cash equivalents at the year begin:	184 406	223 240	121,1%	223 240	121,1%	193 645	122,6%	15,3%
Cash/cash equivalents at the year end:	**163 578**	**192 942**	**118,0%**	**192 942**	**118,0%**	**172 822**	**109,2%**	**11,6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	4 353	26,2%	1 686	10,1%	976	5,9%	9 610	57,8%	16 625	14,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 263	64,7%	1 437	9,1%	538	3,4%	3 614	22,8%	15 852	14,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 437	22,5%	3 041	7,2%	4 832	11,5%	24 661	58,8%	41 971	37,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 900	19,8%	883	9,2%	575	6,0%	6 248	65,0%	9 605	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 650	21,9%	2 002	9,4%	1 251	5,9%	13 364	62,8%	21 266	18,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	598	5,6%	533	5,0%	477	4,4%	9 115	85,0%	10 724	9,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 993)	162,1%	58	(1,6%)	54	(1,5%)	2 184	(59,1%)	(3 696)	(3,3%)	-	-	-	-
Total By Income Source	**25 209**	**22,4%**	**9 640**	**8,6%**	**8 703**	**7,7%**	**68 796**	**61,2%**	**112 347**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	487	4,5%	610	5,7%	1 897	17,6%	7 765	72,2%	10 759	9,6%	-	-	-	-
Commercial	9 690	38,9%	1 897	7,6%	1 742	7,0%	11 576	46,5%	24 904	22,2%	-	-	-	-
Households	14 301	19,6%	7 111	9,7%	4 999	6,8%	46 675	63,9%	73 087	65,1%	-	-	-	-
Other	731	20,3%	21	,6%	65	1,8%	2 780	77,3%	3 598	3,2%	-	-	-	-
Total By Customer Group	**25 209**	**22,4%**	**9 640**	**8,6%**	**8 703**	**7,7%**	**68 796**	**61,2%**	**112 347**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 559	100,0%	-	-	-	-	-	-	1 559	98,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28	100,0%	-	-	-	-	-	-	28	1,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 588**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 588**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 889 743**	**444 905**	**23,5%**	**444 905**	**23,5%**	**412 729**	**24,2%**	**7,8%**
Exchange Revenue								
Service charges - Electricity	653 809	138 390	21,2%	138 390	21,2%	126 259	22,3%	9,6%
Service charges - Water	199 665	32 667	16,4%	32 667	16,4%	29 939	16,4%	9,1%
Service charges - Waste Water Management	110 365	27 008	24,5%	27 008	24,5%	25 144	25,2%	7,4%
Service charges - Waste Management	102 029	25 313	24,8%	25 313	24,8%	23 711	26,2%	6,8%
Sale of Goods and Rendering of Services	71 302	2 330	3,3%	2 330	3,3%	2 671	4,7%	(12,8%)
Agency services	11 580	2 670	23,1%	2 670	23,1%	2 373	22,5%	12,5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 346	3 191	22,2%	3 191	22,2%	3 064	23,2%	4,2%
Interest earned from Current and Non Current Assets	74 022	18 139	24,5%	18 139	24,5%	19 336	26,8%	(6,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 839	4 046	24,0%	4 046	24,0%	4 075	26,6%	(,7%)
Licence and permits	1 698	334	19,7%	334	19,7%	305	19,8%	9,4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	9 319	2 589	27,8%	2 589	27,8%	2 279	27,7%	13,6%
Non-Exchange Revenue								
Property rates	382 404	105 262	27,5%	105 262	27,5%	96 955	27,5%	8,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 898	4 041	14,5%	4 041	14,5%	2 915	10,9%	38,6%
Licences or permits	5	0	7,9%	0	7,9%	1	16,3%	(46,5%)
Transfer and subsidies - Operational	166 153	66 503	40,0%	66 503	40,0%	62 149	38,6%	7,0%
Interest	9 649	2 205	22,8%	2 205	22,8%	2 356	34,4%	(6,4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	38 659	10 217	26,4%	10 217	26,4%	9 197	24,6%	11,1%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 943 259**	**403 101**	**20,7%**	**403 101**	**20,7%**	**384 473**	**21,1%**	**4,8%**
Employee related costs	603 330	139 911	23,2%	139 911	23,2%	129 601	22,9%	8,0%
Remuneration of councillors	17 063	3 526	20,7%	3 526	20,7%	3 359	20,9%	5,0%
Bulk purchases - electricity	545 740	114 714	21,0%	114 714	21,0%	118 848	25,1%	(3,5%)
Inventory consumed	145 111	29 493	20,3%	29 493	20,3%	26 623	18,0%	10,8%
Debt impairment	10 153	16 430	161,8%	16 430	161,8%	(2 529)	(117,4%)	(749,7%)
Depreciation and amortisation	194 581	45 127	23,2%	45 127	23,2%	43 624	22,3%	3,4%
Interest	15 815	3 954	25,0%	3 954	25,0%	4 882	25,0%	(19,0%)
Contracted services	237 615	18 646	7,8%	18 646	7,8%	19 493	7,9%	(4,3%)
Transfers and subsidies	1 568	342	21,8%	342	21,8%	232	15,5%	47,3%
Irrecoverable debts written off	31 147	3 948	12,7%	3 948	12,7%	3 706	11,0%	6,5%
Operational costs	117 150	26 579	22,7%	26 579	22,7%	29 795	26,8%	(10,8%)
Losses on disposal of Assets	-	22	-	22	-	-	-	(100,0%)
Other Losses	23 984	411	1,7%	411	1,7%	6 838	50,7%	(94,0%)
Surplus/(Deficit)	**(53 516)**	**41 804**	**-**	**41 804**	**-**	**28 256**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	76 888	4 713	6,1%	4 713	6,1%	4 104	4,7%	14,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 372**	**46 517**		**46 517**		**32 360**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**23 372**	**46 517**		**46 517**		**32 360**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 372**	**46 517**		**46 517**		**32 360**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 372**	**46 517**		**46 517**		**32 360**		

Part 2: Capital Revenue and Expenditure

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	**361 462**	**18 599**	**5,1%**	**18 599**	**5,1%**	**17 655**	**5,4%**	**5,3%**
National Government	21 944	3 736	17,0%	3 736	17,0%	2 539	5,7%	47,1%
Provincial Government	54 943	478	,9%	478	,9%	1 370	3,2%	(65,1%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**76 888**	**4 213**	**5,5%**	**4 213**	**5,5%**	**3 909**	**4,5%**	**7,8%**
Borrowing	1 021	-	-	-	-	-	-	-
Internally generated funds	283 553	14 386	5,1%	14 386	5,1%	13 746	5,7%	4,7%
Capital Expenditure Functional	**361 462**	**18 599**	**5,1%**	**18 599**	**5,1%**	**17 655**	**5,4%**	**5,3%**
Municipal governance and administration	**87 322**	**1 435**	**1,6%**	**1 435**	**1,6%**	**929**	**2,7%**	**54,5%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	87 322	1 435	1,6%	1 435	1,6%	929	2,7%	54,5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**15 216**	**923**	**6,1%**	**923**	**6,1%**	**933**	**5,9%**	**(1,1%)**
Community and Social Services	2 490	401	16,1%	401	16,1%	-	-	(100,0%)
Sport And Recreation	7 597	449	5,9%	449	5,9%	920	13,9%	(51,2%)
Public Safety	4 572	73	1,6%	73	1,6%	14	,3%	439,3%
Housing	557	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88 502**	**4 889**	**5,5%**	**4 889**	**5,5%**	**2 729**	**3,6%**	**79,1%**
Planning and Development	15 169	4 513	29,8%	4 513	29,8%	1 359	14,9%	232,2%
Road Transport	72 834	375	,5%	375	,5%	1 370	2,0%	(72,6%)
Environmental Protection	500	-	-	-	-	-	-	-
Trading Services	**170 022**	**11 352**	**6,7%**	**11 352**	**6,7%**	**13 064**	**6,5%**	**(13,1%)**
Energy sources	21 912	5 381	24,6%	5 381	24,6%	3 495	5,7%	53,9%
Water Management	48 930	48	,1%	48	,1%	4 234	9,8%	(98,9%)
Waste Water Management	91 867	2 803	3,1%	2 803	3,1%	4 294	4,8%	(34,7%)
Waste Management	7 313	3 121	42,7%	3 121	42,7%	1 040	15,0%	200,0%
Other	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**2 243 407**	**541 560**	**24,1%**	**541 560**	**24,1%**	**499 964**	**28,6%**	**8,3%**
Property rates	372 976	102 036	27,4%	102 036	27,4%	89 171	26,0%	14,4%
Service charges	1 252 706	301 994	24,1%	301 994	24,1%	264 847	27,6%	14,0%
Other revenue	239 855	35 675	14,9%	35 675	14,9%	48 093	60,7%	(25,8%)
Transfers and Subsidies - Operational	226 660	71 683	31,6%	71 683	31,6%	71 276	34,4%	,6%
Transfers and Subsidies - Capital	77 188	12 034	15,6%	12 034	15,6%	9 770	11,1%	23,2%
Interest	74 022	18 139	24,5%	18 139	24,5%	16 806	23,3%	7,9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 968 870)**	**(491 972)**	**25,0%**	**(491 972)**	**25,0%**	**(565 725)**	**36,3%**	**(13,0%)**
Suppliers and employees	(1 959 220)	(491 746)	25,1%	(491 746)	25,1%	(565 524)	36,5%	(13,0%)
Finance charges	(9 650)	-	-	-	-	-	-	-
Transfers and grants	-	(226)	-	(226)	-	(200)	-	12,9%
Net Cash from/(used) Operating Activities	**274 537**	**49 588**	**18,1%**	**49 588**	**18,1%**	**(65 760)**	**(34,7%)**	**(175,4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(405 823)**	**(34 439)**	**8,5%**	**(34 439)**	**8,5%**	**(22 434)**	**6,9%**	**53,5%**
Capital assets	(405 823)	(34 439)	8,5%	(34 439)	8,5%	(22 434)	6,9%	53,5%
Net Cash from/(used) Investing Activities	**(405 823)**	**(34 439)**	**8,5%**	**(34 439)**	**8,5%**	**(22 434)**	**6,9%**	**53,5%**
Cash Flow from Financing Activities								
Receipts	**3 000**	**997**	**33,2%**	**997**	**33,2%**	**1 141**	**32,2%**	**(12,6%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	997	33,2%	997	33,2%	1 141	32,2%	(12,6%)
Payments	**(13 871)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(13 871)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(10 871)**	**997**	**(9,2%)**	**997**	**(9,2%)**	**1 141**	**(12,8%)**	**(12,6%)**
Net Increase/(Decrease) in cash held	**(142 158)**	**16 146**	**(11,4%)**	**16 146**	**(11,4%)**	**(87 053)**	**59,6%**	**(118,5%)**
Cash/cash equivalents at the year begin:	815 424	946 922	116,1%	946 922	116,1%	848 065	125,1%	11,7%
Cash/cash equivalents at the year end:	**673 266**	**963 068**	**143,0%**	**963 068**	**143,0%**	**761 011**	**143,1%**	**26,6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	16 957	20,2%	3 472	4,1%	1 813	2,2%	61 795	73,5%	84 037	21,6%	(62)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 585	79,4%	3 073	6,2%	583	1,2%	6 610	13,3%	49 852	12,8%	(16)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 388	30,6%	2 980	3,9%	3 807	5,0%	46 197	60,5%	76 372	19,6%	(358)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	9 399	21,4%	1 618	3,7%	1 155	2,6%	31 806	72,3%	43 977	11,3%	(65)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Management	8 567	15,9%	1 861	3,5%	1 263	2,3%	42 063	78,3%	53 753	13,8%	(52)	(,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,1%	0	,1%	0	-	545	99,8%	546	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 073	2,7%	1 759	2,3%	1 747	2,2%	72 233	92,8%	77 811	20,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	216	7,7%	55	2,0%	157	5,6%	2 386	84,8%	2 815	,7%	(193)	(6,9%)	-	-
Total By Income Source	**100 185**	**25,7%**	**14 820**	**3,8%**	**10 524**	**2,7%**	**263 636**	**67,7%**	**389 165**	**100,0%**	**(746)**	**(,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 333	27,9%	4 624	17,6%	2 461	9,4%	11 832	45,1%	26 250	6,7%	-	-	-	-
Commercial	42 962	53,3%	1 847	2,3%	1 333	1,7%	34 498	42,8%	80 640	20,7%	(509)	(,6%)	-	-
Households	49 890	17,7%	8 348	3,0%	6 730	2,4%	217 306	77,0%	282 274	72,5%	(237)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**100 185**	**25,7%**	**14 820**	**3,8%**	**10 524**	**2,7%**	**263 636**	**67,7%**	**389 165**	**100,0%**	**(746)**	**(,2%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 143	99,9%	5	,1%	-	-	-	-	5 148	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 143**	**99,9%**	**5**	**,1%**	**-**	**-**	**-**	**-**	**5 148**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**1 485 925**	**352 421**	**23,7%**	**352 421**	**23,7%**	**318 518**	**26,3%**	**10,6%**
Exchange Revenue								
Service charges - Electricity	548 246	151 119	27,6%	151 119	27,6%	136 054	30,1%	11,1%
Service charges - Water	103 605	21 799	21,0%	21 799	21,0%	19 765	20,2%	10,3%
Service charges - Waste Water Management	61 128	16 591	27,1%	16 591	27,1%	14 971	26,3%	10,8%
Service charges - Waste Management	42 709	11 237	26,3%	11 237	26,3%	9 535	25,0%	17,9%
Sale of Goods and Rendering of Services	14 664	5 284	36,0%	5 284	36,0%	3 129	23,0%	68,9%
Agency services	7 194	1 828	25,4%	1 828	25,4%	1 667	24,6%	9,6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 821	864	22,6%	864	22,6%	932	27,4%	(7,3%)
Interest earned from Current and Non Current Assets	81 529	2 772	3,4%	2 772	3,4%	3 601	4,0%	(23,0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 759	689	39,2%	689	39,2%	593	30,8%	16,2%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 885	1 305	26,7%	1 305	26,7%	2 084	51,7%	(37,4%)
Non-Exchange Revenue								
Property rates	212 727	54 810	25,8%	54 810	25,8%	50 128	25,1%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 363	87	,2%	87	,2%	76	,2%	15,0%
Licences or permits	5 669	1 255	22,1%	1 255	22,1%	1 158	21,2%	8,4%
Transfer and subsidies - Operational	342 208	78 907	23,1%	78 907	23,1%	71 468	37,6%	10,4%
Interest	2 253	537	23,8%	537	23,8%	406	30,7%	32,2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	12 484	3 122	25,0%	3 122	25,0%	2 950	24,5%	5,8%
Gains on disposal of Assets	2 680	214	8,0%	214	8,0%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 458 809**	**256 944**	**17,6%**	**256 944**	**17,6%**	**238 085**	**20,0%**	**7,9%**
Employee related costs	368 788	77 539	21,0%	77 539	21,0%	72 769	21,3%	6,6%
Remuneration of councillors	12 630	3 073	24,3%	3 073	24,3%	2 925	22,0%	5,1%
Bulk purchases - electricity	479 999	109 261	22,8%	109 261	22,8%	105 642	27,4%	3,4%
Inventory consumed	72 865	6 215	8,5%	6 215	8,5%	5 902	8,6%	5,3%
Debt impairment	5 959	-	-	-	-	-	-	-
Depreciation and amortisation	133 697	28 095	21,0%	28 095	21,0%	26 197	20,4%	7,2%
Interest	9 954	-	-	-	-	-	-	-
Contracted services	231 960	13 907	6,0%	13 907	6,0%	12 901	15,5%	7,8%
Transfers and subsidies	4 073	581	14,3%	581	14,3%	1 691	28,7%	(65,6%)
Irrecoverable debts written off	41 008	105	,3%	105	,3%	-	-	(100,0%)
Operational costs	67 124	18 167	27,1%	18 167	27,1%	10 057	15,3%	80,6%
Losses on disposal of Assets	17 260	-	-	-	-	-	-	-
Other Losses	13 490	-	-	-	-	-	-	-
Surplus/(Deficit)	**27 116**	**95 477**	**-**	**95 477**	**-**	**80 432**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	120 566	13 134	10,9%	13 134	10,9%	17 605	7,2%	(25,4%)
Transfers and subsidies - capital (in-kind)	-	41	-	41	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**147 681**	**108 652**		**108 652**		**98 037**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**147 681**	**108 652**		**108 652**		**98 037**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**147 681**	**108 652**		**108 652**		**98 037**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**147 681**	**108 652**		**108 652**		**98 037**		

Part 2: Capital Revenue and Expenditure

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	**293 799**	**24 466**	**8,3%**	**24 466**	**8,3%**	**24 395**	**6,5%**	**,3%**
National Government	60 270	3 805	6,3%	3 805	6,3%	2 627	5,0%	44,9%
Provincial Government	60 016	7 929	13,2%	7 929	13,2%	11 639	6,7%	(31,9%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	1 199	6,3%	(100,0%)
Transfers recognised - capital	**120 287**	**11 734**	**9,8%**	**11 734**	**9,8%**	**15 464**	**6,3%**	**(24,1%)**
Borrowing	30 000	-	-	-	-	-	-	-
Internally generated funds	143 512	12 732	8,9%	12 732	8,9%	8 931	9,5%	42,6%
Capital Expenditure Functional	**293 799**	**24 466**	**8,3%**	**24 466**	**8,3%**	**24 395**	**6,5%**	**,3%**
Municipal governance and administration	**4 267**	**892**	**20,9%**	**892**	**20,9%**	**959**	**21,2%**	**(7,0%)**
Executive and Council	24	-	-	-	-	4	,3%	(100,0%)
Finance and administration	4 243	892	21,0%	892	21,0%	955	29,5%	(6,6%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**14 390**	**169**	**1,2%**	**169**	**1,2%**	**415**	**1,7%**	**(59,3%)**
Community and Social Services	10 343	39	,4%	39	,4%	6	,5%	556,8%
Sport And Recreation	2 247	89	3,9%	89	3,9%	130	,6%	(32,1%)
Public Safety	1 800	41	2,3%	41	2,3%	278	9,7%	(85,2%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**97 186**	**13 310**	**13,7%**	**13 310**	**13,7%**	**6 398**	**4,1%**	**108,0%**
Planning and Development	12 760	1 058	8,3%	1 058	8,3%	1 258	5,1%	(15,9%)
Road Transport	84 426	12 252	14,5%	12 252	14,5%	5 141	3,9%	138,3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**177 955**	**10 095**	**5,7%**	**10 095**	**5,7%**	**16 624**	**8,7%**	**(39,3%)**
Energy sources	86 083	3 849	4,5%	3 849	4,5%	9 394	13,9%	(59,0%)
Water Management	31 588	936	3,0%	936	3,0%	2 995	6,0%	(68,8%)
Waste Water Management	21 338	1 028	4,8%	1 028	4,8%	4 219	10,7%	(75,6%)
Waste Management	38 946	4 283	11,0%	4 283	11,0%	16	-	27 513,1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**1 809 184**	**502 688**	**27,8%**	**502 688**	**27,8%**	**934 102**	**56,7%**	**(46,2%)**
Property rates	203 845	49 837	24,4%	49 837	24,4%	573 224	294,4%	(91,3%)
Service charges	741 336	178 494	24,1%	178 494	24,1%	177 076	27,5%	,8%
Other revenue	323 218	94 158	29,1%	94 158	29,1%	48 893	17,2%	92,6%
Transfers and Subsidies - Operational	343 708	121 121	35,2%	121 121	35,2%	80 151	42,2%	51,1%
Transfers and Subsidies - Capital	115 548	55 166	47,7%	55 166	47,7%	50 782	20,6%	8,6%
Interest	81 529	3 911	4,8%	3 911	4,8%	3 977	4,5%	(1,7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 467 581)**	**(287 736)**	**19,6%**	**(287 736)**	**19,6%**	**(271 203)**	**23,0%**	**6,1%**
Suppliers and employees	(1 460 203)	(287 736)	19,7%	(287 736)	19,7%	(271 203)	23,3%	6,1%
Finance charges	(3 305)	-	-	-	-	-	-	-
Transfers and grants	(4 073)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**341 602**	**214 952**	**62,9%**	**214 952**	**62,9%**	**662 899**	**140,8%**	**(67,6%)**
Cash Flow from Investing Activities								
Receipts	**335 799**	**214**	**,1%**	**214**	**,1%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	2 680	214	8,0%	214	8,0%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	333 119	-	-	-	-	-	-	-
Payments	**(335 652)**	**(23 598)**	**7,0%**	**(23 598)**	**7,0%**	**(33 444)**	**7,7%**	**(29,4%)**
Capital assets	(335 652)	(23 598)	7,0%	(23 598)	7,0%	(33 444)	7,7%	(29,4%)
Net Cash from/(used) Investing Activities	**148**	**(23 384)**	**(15 852,9%)**	**(23 384)**	**(15 852,9%)**	**(33 444)**	**7,8%**	**(30,1%)**
Cash Flow from Financing Activities								
Receipts	**30 000**	**927**	**3,1%**	**927**	**3,1%**	**557**	**1,4%**	**66,3%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	927	-	927	-	557	111,5%	66,3%
Payments	**(6 044)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6 044)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**23 956**	**927**	**3,9%**	**927**	**3,9%**	**557**	**1,9%**	**66,3%**
Net Increase/(Decrease) in cash held	**365 706**	**192 495**	**52,6%**	**192 495**	**52,6%**	**630 013**	**904,7%**	**(69,4%)**
Cash/cash equivalents at the year begin:	529 629	677 020	127,8%	677 020	127,8%	470 491	119,2%	43,9%
Cash/cash equivalents at the year end:	895 335	869 515	97,1%	869 515	97,1%	1 100 504	237,1%	(21,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 724	28,4%	3 386	12,4%	1 896	7,0%	14 212	52,2%	27 219	19,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 952	85,5%	4 752	9,7%	300	,6%	2 061	4,2%	49 065	35,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 082	42,4%	4 179	11,8%	1 781	5,0%	14 519	40,8%	35 561	25,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 559	30,9%	1 861	12,6%	541	3,7%	7 792	52,8%	14 752	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 396	32,1%	1 572	11,5%	518	3,8%	7 197	52,6%	13 682	9,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	22,2%	32	22,4%	6	4,1%	73	51,3%	142	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 215)	240,2%	235	(10,8%)	398	(18,3%)	2 411	(111,1%)	(2 170)	(1,6%)	-	-	-	-
Total By Income Source	**68 531**	**49,6%**	**16 016**	**11,6%**	**5 439**	**3,9%**	**48 264**	**34,9%**	**138 250**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(3 020)	(479,3%)	231	36,7%	658	104,4%	2 761	438,2%	630	,5%	-	-	-	-
Commercial	36 707	89,5%	2 166	5,3%	280	,7%	1 864	4,5%	41 018	29,7%	-	-	-	-
Households	34 843	36,1%	13 618	14,1%	4 501	4,7%	43 640	45,2%	96 602	69,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**68 531**	**49,6%**	**16 016**	**11,6%**	**5 439**	**3,9%**	**48 264**	**34,9%**	**138 250**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 630	99,8%	14	,2%	-	-	-	-	8 644	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 630**	**99,8%**	**14**	**,2%**	**-**	**-**	**-**	**-**	**8 644**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**606 729**	**124 017**	**20,4%**	**124 017**	**20,4%**	**132 879**	**24,5%**	**(6,7%)**
Exchange Revenue								
Service charges - Electricity	1 756	584	33,3%	584	33,3%	508	39,3%	14,9%
Service charges - Water	184 852	36 636	19,8%	36 636	19,8%	37 460	24,8%	(2,2%)
Service charges - Waste Water Management	133	33	24,6%	33	24,6%	32	25,4%	3,5%
Service charges - Waste Management	8 444	197	2,3%	197	2,3%	23	1,0%	765,8%
Sale of Goods and Rendering of Services	41 564	7 693	18,5%	7 693	18,5%	4 975	16,2%	54,6%
Agency services	202 295	24 390	12,1%	24 390	12,1%	35 024	18,2%	(30,4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	255	192	75,2%	192	75,2%	52	29,0%	271,0%
Interest earned from Current and Non Current Assets	18 442	4 754	25,8%	4 754	25,8%	5 650	36,6%	(15,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 770	1 519	31,8%	1 519	31,8%	1 141	29,1%	33,1%
Licence and permits	558	109	19,5%	109	19,5%	109	40,5%	(,3%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	13 454	127	,9%	127	,9%	373	2,4%	(65,8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 609	9 560	29,3%	9 560	29,3%	11 816	33,8%	(19,1%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	87 598	38 214	43,6%	38 214	43,6%	35 701	42,4%	7,0%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	10	-	10	-	16	-	(40,6%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**609 032**	**109 276**	**17,9%**	**109 276**	**17,9%**	**94 913**	**17,5%**	**15,1%**
Employee related costs	287 595	60 896	21,2%	60 896	21,2%	54 146	20,1%	12,5%
Remuneration of councillors	8 027	1 767	22,0%	1 767	22,0%	1 711	21,4%	3,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	88 327	11 128	12,6%	11 128	12,6%	10 425	10,7%	6,7%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 468	-	-	-	-	-	-	-
Interest	11 855	-	-	-	-	-	-	-
Contracted services	50 726	6 321	12,5%	6 321	12,5%	5 708	21,5%	10,7%
Transfers and subsidies	839	-	-	-	-	109	14,1%	(100,0%)
Irrecoverable debts written off	6 170	-	-	-	-	-	-	-
Operational costs	141 308	29 160	20,6%	29 160	20,6%	22 798	20,1%	27,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 717	3	,2%	3	,2%	16	,9%	(78,6%)
Surplus/(Deficit)	**(2 303)**	**14 741**	**-**	**14 741**	**-**	**37 966**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 840	722	25,4%	722	25,4%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**537**	**15 463**		**15 463**		**37 966**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**537**	**15 463**		**15 463**		**37 966**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**537**	**15 463**		**15 463**		**37 966**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**537**	**15 463**		**15 463**		**37 966**		

Part 2: Capital Revenue and Expenditure

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	**15 340**	**1 451**	**9,5%**	**1 451**	**9,5%**	**10 567**	**100,6%**	**(86,3%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	2 840	722	25,4%	722	25,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 840**	**722**	**25,4%**	**722**	**25,4%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	10 502	-	(100,0%)
Internally generated funds	12 500	729	5,8%	729	5,8%	65	,6%	1 029,5%
Capital Expenditure Functional	**15 340**	**1 451**	**9,5%**	**1 451**	**9,5%**	**10 567**	**100,6%**	**(86,3%)**
Municipal governance and administration	**4 415**	**607**	**13,7%**	**607**	**13,7%**	**6**	**,2%**	**10 523,4%**
Executive and Council	1 600	-	-	-	-	5	,4%	(100,0%)
Finance and administration	2 815	607	21,6%	607	21,6%	1	-	62 781,8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 790**	**821**	**10,5%**	**821**	**10,5%**	**4**	**,1%**	**18 727,4%**
Community and Social Services	3 350	-	-	-	-	-	-	-
Sport And Recreation	500	10	2,1%	10	2,1%	-	-	(100,0%)
Public Safety	3 740	778	20,8%	778	20,8%	1	,1%	59 614,6%
Housing	-	-	-	-	-	-	-	-
Health	200	32	16,1%	32	16,1%	3	1,5%	952,3%
Economic and Environmental Services	**135**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	135	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**3 000**	**23**	**,8%**	**23**	**,8%**	**10 557**	**301,6%**	**(99,8%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	3 000	23	,8%	23	,8%	54	1,6%	(57,2%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	10 502	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**619 113**	**64 308**	**10,4%**	**64 308**	**10,4%**	**69 700**	**12,3%**	**(7,7%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	222 959	8 639	3,9%	8 639	3,9%	8 042	5,2%	7,4%
Other revenue	352 753	52 154	14,8%	52 154	14,8%	55 427	15,4%	(5,9%)
Transfers and Subsidies - Operational	24 959	3 494	14,0%	3 494	14,0%	3 373	9,6%	3,6%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	18 442	21	,1%	21	,1%	2 858	18,3%	(99,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(581 644)**	**(96 702)**	**16,6%**	**(96 702)**	**16,6%**	**(60 725)**	**11,2%**	**59,2%**
Suppliers and employees	(566 492)	(96 702)	17,1%	(96 702)	17,1%	(60 725)	11,5%	59,2%
Finance charges	(13 633)	-	-	-	-	-	-	-
Transfers and grants	(1 520)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 469**	**(32 394)**	**(86,5%)**	**(32 394)**	**(86,5%)**	**8 975**	**38,3%**	**(460,9%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(17 641)**	**(3 248)**	**18,4%**	**(3 248)**	**18,4%**	**(27 214)**	**259,2%**	**(88,1%)**
Capital assets	(17 641)	(3 248)	18,4%	(3 248)	18,4%	(27 214)	259,2%	(88,1%)
Net Cash from/(used) Investing Activities	**(17 641)**	**(3 248)**	**18,4%**	**(3 248)**	**18,4%**	**(27 214)**	**259,2%**	**(88,1%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**19 828**	**(35 642)**	**(179,8%)**	**(35 642)**	**(179,8%)**	**(18 239)**	**(141,3%)**	**95,4%**
Cash/cash equivalents at the year begin:	397 905	364 377	91,6%	364 377	91,6%	-	-	(100,0%)
Cash/cash equivalents at the year end:	417 733	328 735	78,7%	328 735	78,7%	344 608	110,9%	(4,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	14 825	98,1%	191	1,3%	62	,4%	27	,2%	15 105	34,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	274	72,7%	49	12,9%	32	8,6%	22	5,7%	377	,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16	72,9%	3	12,2%	2	10,8%	1	4,1%	22	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	83,7%	1	5,9%	0	3,8%	1	6,6%	13	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	524	30,5%	662	38,5%	172	10,0%	360	21,0%	1 718	3,9%	-	-	-	-
Interest on Arrear Debtor Accounts	7	1,6%	57	12,9%	10	2,3%	367	83,3%	441	1,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	702	2,7%	18 347	70,3%	452	1,7%	6 598	25,3%	26 098	59,6%	-	-	-	-
Total By Income Source	**16 359**	**37,4%**	**19 309**	**44,1%**	**731**	**1,7%**	**7 376**	**16,8%**	**43 775**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 862	74,2%	931	5,4%	203	1,2%	3 336	19,2%	17 331	39,6%	-	-	-	-
Commercial	638	4,5%	13 102	93,4%	166	1,2%	127	,9%	14 034	32,1%	-	-	-	-
Households	2 366	35,6%	499	7,5%	286	4,3%	3 500	52,6%	6 650	15,2%	-	-	-	-
Other	492	8,5%	4 777	82,9%	77	1,3%	413	7,2%	5 760	13,2%	-	-	-	-
Total By Customer Group	**16 359**	**37,4%**	**19 309**	**44,1%**	**731**	**1,7%**	**7 376**	**16,8%**	**43 775**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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)	(5 790)	100,0%	-	-	-	-	-	-	(5 790)	100,2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	13	100,0%	-	-	-	-	13	(,2%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(5 790)**	**100,2%**	**13**	**(,2%)**	**-**	**-**	**-**	**-**	**(5 776)**	**100,0%**

Contact Details

Municipal Manager	Mr David Joubert	022 433 8410
Chief Financial Officer	Dr Johan Tesselaar	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	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	**982 936**	**293 161**	**29,8%**	**293 161**	**29,8%**	**319 107**	**33,1%**	**(8,1%)**
Exchange Revenue								
Service charges - Electricity	442 689	121 264	27,4%	121 264	27,4%	109 487	25,3%	10,8%
Service charges - Water	53 401	12 530	23,5%	12 530	23,5%	13 529	26,9%	(7,4%)
Service charges - Waste Water Management	54 590	9 602	17,6%	9 602	17,6%	42 261	82,4%	(77,3%)
Service charges - Waste Management	36 276	10 156	28,0%	10 156	28,0%	8 868	26,3%	14,5%
Sale of Goods and Rendering of Services	5 813	1 742	30,0%	1 742	30,0%	1 630	29,4%	6,9%
Agency services	4 918	1 131	23,0%	1 131	23,0%	1 058	22,6%	6,9%
Interest	11	-	-	-	-	-	-	-
Interest earned from Receivables	24 727	6 054	24,5%	6 054	24,5%	8 592	36,5%	(29,5%)
Interest earned from Current and Non Current Assets	23 567	4 937	20,9%	4 937	20,9%	5 694	25,4%	(13,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	29	-	-	-	-	-	-	-
Rental from Fixed Assets	6 316	1 225	19,4%	1 225	19,4%	1 031	17,1%	18,8%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 852	(8 428)	(455,1%)	(8 428)	(455,1%)	220	12,5%	(3 930,0%)
Non-Exchange Revenue								
Property rates	120 291	61 136	50,8%	61 136	50,8%	56 216	49,5%	8,8%
Surcharges and Taxes	4 849	253	5,2%	253	5,2%	521	9,5%	(51,3%)
Fines, penalties and forfeits	11 816	2 508	21,2%	2 508	21,2%	3 801	33,8%	(34,0%)
Licences or permits	2 566	310	12,1%	310	12,1%	268	11,0%	15,8%
Transfer and subsidies - Operational	182 230	66 747	36,6%	66 747	36,6%	63 975	32,6%	4,3%
Interest	3 744	1 042	27,8%	1 042	27,8%	1 130	31,7%	(7,8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 250	951	29,3%	951	29,3%	826	104,0%	15,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 019 335**	**193 400**	**19,0%**	**193 400**	**19,0%**	**205 156**	**20,6%**	**(5,7%)**
Employee related costs	309 360	69 420	22,4%	69 420	22,4%	68 157	24,6%	1,9%
Remuneration of councillors	13 228	3 001	22,7%	3 001	22,7%	2 853	23,2%	5,2%
Bulk purchases - electricity	396 245	90 288	22,8%	90 288	22,8%	89 898	24,0%	,4%
Inventory consumed	28 145	4 213	15,0%	4 213	15,0%	4 409	17,0%	(4,5%)
Debt impairment	76 891	-	-	-	-	14 553	23,2%	(100,0%)
Depreciation and amortisation	34 090	0	-	0	-	-	-	(100,0%)
Interest	10 742	-	-	-	-	-	-	-
Contracted services	76 979	8 646	11,2%	8 646	11,2%	7 779	10,3%	11,1%
Transfers and subsidies	4 931	205	4,2%	205	4,2%	5 533	14,9%	(96,3%)
Irrecoverable debts written off	0	327	10 898 466,7%	327	10 898 466,7%	16	,7%	2 000,7%
Operational costs	68 723	17 299	25,2%	17 299	25,2%	11 958	19,8%	44,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 399)**	**99 761**	**-**	**99 761**	**-**	**113 951**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	27 535	(8)	-	(8)	-	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 865)**	**99 752**		**99 752**		**113 951**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(8 865)**	**99 752**		**99 752**		**113 951**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 865)**	**99 752**		**99 752**		**113 951**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 865)**	**99 752**		**99 752**		**113 951**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**80 047**	**3 741**	**4,7%**	**3 741**	**4,7%**	**6 092**	**7,1%**	**(38,6%)**
National Government	25 887	911	3,5%	911	3,5%	4 412	11,8%	(79,4%)
Provincial Government	1 702	-	-	-	-	-	-	-
District Municipality	185	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	2 239	-	-	-	-	-	-	-
Transfers recognised - capital	**30 013**	**911**	**3,0%**	**911**	**3,0%**	**4 412**	**11,1%**	**(79,4%)**
Borrowing	15 000	1 398	9,3%	1 398	9,3%	445	1,8%	214,0%
Internally generated funds	35 034	1 432	4,1%	1 432	4,1%	1 235	6,0%	15,9%
Capital Expenditure Functional	**80 047**	**3 741**	**4,7%**	**3 741**	**4,7%**	**6 092**	**7,1%**	**(38,6%)**
Municipal governance and administration	**3 094**	**588**	**19,0%**	**588**	**19,0%**	**142**	**6,5%**	**315,1%**
Executive and Council	764	21	2,7%	21	2,7%	60	27,9%	(65,7%)
Finance and administration	2 330	568	24,4%	568	24,4%	81	4,1%	598,3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**20 258**	**64**	**,3%**	**64**	**,3%**	**40**	**1,7%**	**58,8%**
Community and Social Services	11 965	-	-	-	-	-	-	-
Sport And Recreation	6 974	64	,9%	64	,9%	23	3,6%	172,6%
Public Safety	1 320	-	-	-	-	17	3,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 245**	**45**	**,3%**	**45**	**,3%**	**26**	**,3%**	**73,8%**
Planning and Development	275	-	-	-	-	-	-	-
Road Transport	15 750	45	,3%	45	,3%	26	,4%	73,8%
Environmental Protection	220	-	-	-	-	-	-	-
Trading Services	**40 449**	**3 044**	**7,5%**	**3 044**	**7,5%**	**5 884**	**8,0%**	**(48,3%)**
Energy sources	24 568	1 442	5,9%	1 442	5,9%	445	1,4%	223,9%
Water Management	12 881	1 434	11,1%	1 434	11,1%	2 955	11,5%	(51,5%)
Waste Water Management	2 000	-	-	-	-	2 207	13,5%	(100,0%)
Waste Management	1 000	168	16,8%	168	16,8%	277	138,6%	(39,4%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**1 053 863**	**308 669**	**29,3%**	**308 669**	**29,3%**	**264 520**	**27,0%**	**16,7%**
Property rates	114 277	512	,4%	512	,4%	735	,7%	(30,4%)
Service charges	650 336	225 396	34,7%	225 396	34,7%	176 746	29,3%	27,5%
Other revenue	38 334	4 455	11,6%	4 455	11,6%	2 852	16,7%	56,2%
Transfers and Subsidies - Operational	175 756	71 904	40,9%	71 904	40,9%	71 360	36,7%	,8%
Transfers and Subsidies - Capital	35 189	6 402	18,2%	6 402	18,2%	12 826	27,7%	(50,1%)
Interest	39 970	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(941 929)**	**(199 671)**	**21,2%**	**(199 671)**	**21,2%**	**(223 191)**	**23,8%**	**(10,5%)**
Suppliers and employees	(941 929)	(199 671)	21,2%	(199 671)	21,2%	(223 191)	23,8%	(10,5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**111 934**	**108 998**	**97,4%**	**108 998**	**97,4%**	**41 329**	**105,8%**	**163,7%**
Cash Flow from Investing Activities								
Receipts	**-**	**436**	**-**	**436**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	436	-	436	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(80 047)**	**(12 191)**	**15,2%**	**(12 191)**	**15,2%**	**(7 999)**	**9,4%**	**52,4%**
Capital assets	(80 047)	(12 191)	15,2%	(12 191)	15,2%	(7 999)	9,4%	52,4%
Net Cash from/(used) Investing Activities	**(80 047)**	**(11 755)**	**14,7%**	**(11 755)**	**14,7%**	**(7 999)**	**9,4%**	**47,0%**
Cash Flow from Financing Activities								
Receipts	**-**	**(572)**	**-**	**(572)**	**-**	**554**	**2,2%**	**(203,4%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(572)	-	(572)	-	554	-	(203,4%)
Payments	**(6 369)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6 369)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6 369)**	**(572)**	**9,0%**	**(572)**	**9,0%**	**554**	**2,6%**	**(203,4%)**
Net Increase/(Decrease) in cash held	**25 518**	**96 671**	**378,8%**	**96 671**	**378,8%**	**33 884**	**(133,8%)**	**185,3%**
Cash/cash equivalents at the year begin:	209 837	200 384	95,5%	200 384	95,5%	188 992	86,9%	6,0%
Cash/cash equivalents at the year end:	**235 355**	**297 055**	**126,2%**	**297 055**	**126,2%**	**222 877**	**115,9%**	**33,3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 373	14,9%	2 153	2,1%	1 896	1,8%	83 931	81,2%	103 353	24,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 270	61,9%	1 112	2,4%	1 136	2,5%	15 166	33,2%	45 684	10,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 597	30,3%	1 525	2,5%	864	1,4%	40 444	65,8%	61 430	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 035	12,0%	1 526	2,3%	1 358	2,0%	56 030	83,7%	66 949	16,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 780	13,6%	1 644	2,5%	1 478	2,3%	52 697	81,6%	64 599	15,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	161	13,0%	14	1,1%	16	1,3%	1 050	84,6%	1 241	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 362	1,7%	161	,2%	190	,2%	80 028	97,9%	81 740	19,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 571)	141,3%	50	(,9%)	57	(1,1%)	2 106	(39,3%)	(5 359)	(1,3%)	-	-	-	-
Total By Income Source	**73 005**	**17,4%**	**8 185**	**2,0%**	**6 995**	**1,7%**	**331 453**	**79,0%**	**419 637**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 699	24,7%	1 686	8,9%	909	4,8%	11 707	61,6%	19 003	4,5%	-	-	-	-
Commercial	26 906	40,4%	604	,9%	801	1,2%	38 262	57,5%	66 573	15,9%	-	-	-	-
Households	39 955	12,6%	5 672	1,8%	5 088	1,6%	266 592	84,0%	317 307	75,6%	-	-	-	-
Other	1 444	8,6%	223	1,3%	197	1,2%	14 892	88,9%	16 755	4,0%	-	-	-	-
Total By Customer Group	**73 005**	**17,4%**	**8 185**	**2,0%**	**6 995**	**1,7%**	**331 453**	**79,0%**	**419 637**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 450	25,9%	27 465	68,1%	2 429	6,0%	-	-	40 344	99,0%
Auditor-General	-	-	427	100,0%	-	-	-	-	427	1,0%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 450**	**25,6%**	**27 892**	**68,4%**	**2 429**	**6,0%**	**-**	**-**	**40 771**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
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	**3 706 184**	**968 482**	**26,1%**	**968 482**	**26,1%**	**892 997**	**26,8%**	**8,5%**
Exchange Revenue								
Service charges - Electricity	1 823 805	507 584	27,8%	507 584	27,8%	462 747	28,6%	9,7%
Service charges - Water	295 928	51 953	17,6%	51 953	17,6%	45 828	18,6%	13,4%
Service charges - Waste Water Management	185 368	44 239	23,9%	44 239	23,9%	41 193	24,7%	7,4%
Service charges - Waste Management	195 619	50 194	25,7%	50 194	25,7%	46 513	25,1%	7,9%
Sale of Goods and Rendering of Services	37 416	3 794	10,1%	3 794	10,1%	10 396	30,0%	(63,5%)
Agency services	19 551	4 946	25,3%	4 946	25,3%	4 677	23,1%	5,7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 841	5 000	26,5%	5 000	26,5%	5 208	28,9%	(4,0%)
Interest earned from Current and Non Current Assets	75 000	23 587	31,4%	23 587	31,4%	19 775	34,1%	19,3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	9	2	24,2%	2	24,2%	2	20,9%	20,7%
Rental from Fixed Assets	6 577	2 075	31,5%	2 075	31,5%	2 090	33,3%	(,7%)
Licence and permits	4 169	899	21,6%	899	21,6%	962	26,6%	(6,5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	86 702	5 936	6,8%	5 936	6,8%	1 880	29,3%	215,8%
Non-Exchange Revenue								
Property rates	538 383	161 344	30,0%	161 344	30,0%	153 071	31,3%	5,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	124 676	1 147	,9%	1 147	,9%	1 117	,9%	2,7%
Licences or permits	12	894	7 635,9%	894	7 635,9%	17	760,7%	5 217,8%
Transfer and subsidies - Operational	269 125	104 138	38,7%	104 138	38,7%	96 702	39,1%	7,7%
Interest	3 303	751	22,7%	751	22,7%	820	26,0%	(8,5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 000	-	-	-	-	-	-	-
Other Gains	18 700	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 677 015**	**832 218**	**22,6%**	**832 218**	**22,6%**	**901 412**	**27,1%**	**(7,7%)**
Employee related costs	963 942	197 042	20,4%	197 042	20,4%	187 842	21,0%	4,9%
Remuneration of councillors	41 280	8 700	21,1%	8 700	21,1%	8 307	21,1%	4,7%
Bulk purchases - electricity	1 463 347	426 909	29,2%	426 909	29,2%	444 309	36,4%	(3,9%)
Inventory consumed	131 411	13 357	10,2%	13 357	10,2%	16 677	12,7%	(19,9%)
Debt impairment	78 676	(4 148)	(5,3%)	(4 148)	(5,3%)	25 801	40,8%	(116,1%)
Depreciation and amortisation	283 543	67 518	23,8%	67 518	23,8%	68 423	25,0%	(1,3%)
Interest	147 210	37 379	25,4%	37 379	25,4%	39 639	24,9%	(5,7%)
Contracted services	275 369	32 149	11,7%	32 149	11,7%	29 892	12,7%	7,5%
Transfers and subsidies	6 190	467	7,5%	467	7,5%	30 404	82,9%	(98,5%)
Irrecoverable debts written off	108 466	19 358	17,8%	19 358	17,8%	19 224	17,4%	,7%
Operational costs	170 481	33 486	19,6%	33 486	19,6%	30 894	19,6%	8,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	7 100	-	-	-	-	-	-	-
Surplus/(Deficit)	**29 169**	**136 264**	**-**	**136 264**	**-**	**(8 415)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	571 153	27 074	4,7%	27 074	4,7%	18 165	2,7%	49,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**600 322**	**163 337**		**163 337**		**9 750**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**600 322**	**163 337**		**163 337**		**9 750**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**600 322**	**163 337**		**163 337**		**9 750**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**600 322**	**163 337**		**163 337**		**9 750**		

Part 2: Capital Revenue and Expenditure

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	**714 166**	**39 833**	**5,6%**	**39 833**	**5,6%**	**36 423**	**4,8%**	**9,4%**
National Government	509 719	25 692	5,0%	25 692	5,0%	21 475	3,6%	19,6%
Provincial Government	33 434	1 382	4,1%	1 382	4,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	20 000	3 926	19,6%	3 926	19,6%	1 221	15,3%	221,6%
Transfers recognised - capital	**563 153**	**31 000**	**5,5%**	**31 000**	**5,5%**	**22 696**	**3,4%**	**36,6%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	151 013	8 833	5,8%	8 833	5,8%	13 727	13,5%	(35,7%)
Capital Expenditure Functional	**714 166**	**39 833**	**5,6%**	**39 833**	**5,6%**	**36 423**	**4,8%**	**9,4%**
Municipal governance and administration	**39 804**	**2 371**	**6,0%**	**2 371**	**6,0%**	**2 029**	**8,6%**	**16,8%**
Executive and Council	-	-	-	-	-	10	84,8%	(100,0%)
Finance and administration	39 804	2 371	6,0%	2 371	6,0%	2 020	8,6%	17,4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**79 967**	**120**	**,2%**	**120**	**,2%**	**345**	**,4%**	**(65,1%)**
Community and Social Services	4 925	12	,3%	12	,3%	56	1,3%	(77,7%)
Sport And Recreation	12 847	68	,5%	68	,5%	79	,7%	(14,6%)
Public Safety	7 725	16	,2%	16	,2%	81	,9%	(80,2%)
Housing	54 470	24	-	24	-	129	,2%	(81,3%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 990**	**5 450**	**10,5%**	**5 450**	**10,5%**	**5 204**	**8,2%**	**4,7%**
Planning and Development	315	31	9,8%	31	9,8%	44	14,5%	(29,4%)
Road Transport	51 675	5 419	10,5%	5 419	10,5%	5 160	8,2%	5,0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**541 180**	**31 892**	**5,9%**	**31 892**	**5,9%**	**28 845**	**4,9%**	**10,6%**
Energy sources	65 782	15 821	24,1%	15 821	24,1%	13 492	37,7%	17,3%
Water Management	27 057	1 203	4,4%	1 203	4,4%	2 258	16,4%	(46,7%)
Waste Water Management	438 342	14 838	3,4%	14 838	3,4%	8 621	1,6%	72,1%
Waste Management	10 000	30	,3%	30	,3%	4 474	57,9%	(99,3%)
Other	**1 225**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**4 062 227**	**1 418 030**	**34,9%**	**1 418 030**	**34,9%**	**1 199 894**	**31,9%**	**18,2%**
Property rates	522 231	131 513	25,2%	131 513	25,2%	127 827	27,1%	2,9%
Service charges	2 425 699	661 867	27,3%	661 867	27,3%	557 769	26,2%	18,7%
Other revenue	176 874	394 895	223,3%	394 895	223,3%	330 203	181,6%	19,6%
Transfers and Subsidies - Operational	269 125	106 484	39,6%	106 484	39,6%	104 217	43,0%	2,2%
Transfers and Subsidies - Capital	571 153	99 751	17,5%	99 751	17,5%	57 017	8,6%	75,0%
Interest	97 144	23 520	24,2%	23 520	24,2%	22 862	28,9%	2,9%
Dividends	-	-	-	-	-	-	-	-
Payments	**(3 199 230)**	**(841 826)**	**26,3%**	**(841 826)**	**26,3%**	**(804 635)**	**28,0%**	**4,6%**
Suppliers and employees	(3 045 830)	(841 415)	27,6%	(841 415)	27,6%	(804 635)	30,0%	4,6%
Finance charges	(147 210)	(411)	,3%	(411)	,3%	-	-	(100,0%)
Transfers and grants	(6 190)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**862 997**	**576 204**	**66,8%**	**576 204**	**66,8%**	**395 259**	**44,4%**	**45,8%**
Cash Flow from Investing Activities								
Receipts	**3 003**	**-**	**-**	**-**	**-**	**3**	**,1%**	**(100,0%)**
Proceeds on disposal of PPE	3 003	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	3	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(714 166)**	**(39 833)**	**5,6%**	**(39 833)**	**5,6%**	**(36 423)**	**4,8%**	**9,4%**
Capital assets	(714 166)	(39 833)	5,6%	(39 833)	5,6%	(36 423)	4,8%	9,4%
Net Cash from/(used) Investing Activities	**(711 163)**	**(39 833)**	**5,6%**	**(39 833)**	**5,6%**	**(36 420)**	**4,8%**	**9,4%**
Cash Flow from Financing Activities								
Receipts	**-**	**422**	**-**	**422**	**-**	**(34)**	**-**	**(1 351,6%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	422	-	422	-	(34)	-	(1 351,6%)
Payments	**(102 172)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(102 172)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(102 172)**	**422**	**(,4%)**	**422**	**(,4%)**	**(34)**	**-**	**(1 351,6%)**
Net Increase/(Decrease) in cash held	**49 662**	**536 793**	**1 080,9%**	**536 793**	**1 080,9%**	**358 805**	**972,2%**	**49,6%**
Cash/cash equivalents at the year begin:	750 000	1 028 889	137,2%	1 028 889	137,2%	697 523	100,9%	47,5%
Cash/cash equivalents at the year end:	**799 662**	**1 565 726**	**195,8%**	**1 565 726**	**195,8%**	**1 056 311**	**145,0%**	**48,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	20 813	17,3%	7 059	5,9%	4 794	4,0%	87 844	72,9%	120 511	19,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	116 267	70,4%	9 724	5,9%	3 238	2,0%	35 854	21,7%	165 083	26,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 188	54,7%	4 141	5,6%	2 109	2,9%	27 023	36,8%	73 461	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 591	20,3%	3 319	5,0%	2 331	3,5%	47 554	71,2%	66 794	10,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 653	15,8%	4 423	4,5%	3 298	3,3%	75 430	76,3%	98 804	15,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	461	5,1%	336	3,7%	250	2,8%	7 951	88,4%	8 998	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 882	58,6%	3 417	3,5%	1 570	1,6%	35 987	36,4%	98 855	15,6%	-	-	-	-
Total By Income Source	**264 856**	**41,9%**	**32 419**	**5,1%**	**17 590**	**2,8%**	**317 642**	**50,2%**	**632 506**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 988	50,8%	4 595	13,7%	2 013	6,0%	9 838	29,4%	33 433	5,3%	-	-	-	-
Commercial	111 127	72,9%	6 208	4,1%	2 295	1,5%	32 751	21,5%	152 381	24,1%	-	-	-	-
Households	80 570	22,3%	18 659	5,2%	12 104	3,3%	250 374	69,2%	361 707	57,2%	-	-	-	-
Other	56 171	66,1%	2 957	3,5%	1 177	1,4%	24 679	29,0%	84 984	13,4%	-	-	-	-
Total By Customer Group	**264 856**	**41,9%**	**32 419**	**5,1%**	**17 590**	**2,8%**	**317 642**	**50,2%**	**632 506**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	156 418	100,0%	-	-	-	-	-	-	156 418	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**156 418**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**156 418**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 869 321**	**677 965**	**23,6%**	**677 965**	**23,6%**	**734 687**	**29,0%**	**(7,7%)**
Exchange Revenue								
Service charges - Electricity	1 215 949	249 574	20,5%	249 574	20,5%	306 437	29,8%	(18,6%)
Service charges - Water	201 453	17 361	8,6%	17 361	8,6%	39 876	21,8%	(56,5%)
Service charges - Waste Water Management	132 113	38 731	29,3%	38 731	29,3%	35 783	29,1%	8,2%
Service charges - Waste Management	112 789	34 595	30,7%	34 595	30,7%	32 430	28,2%	6,7%
Sale of Goods and Rendering of Services	25 591	9 202	36,0%	9 202	36,0%	7 081	28,7%	29,9%
Agency services	3 961	840	21,2%	840	21,2%	818	21,6%	2,6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 972	5 430	28,6%	5 430	28,6%	6 208	34,2%	(12,5%)
Interest earned from Current and Non Current Assets	63 980	14 022	21,9%	14 022	21,9%	15 292	34,6%	(8,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 249	2 878	20,2%	2 878	20,2%	2 550	18,7%	12,9%
Licence and permits	8 754	1 594	18,2%	1 594	18,2%	1 502	17,9%	6,1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	59 231	3 372	5,7%	3 372	5,7%	12 447	26,1%	(72,9%)
Non-Exchange Revenue								
Property rates	571 651	200 530	35,1%	200 530	35,1%	188 178	37,0%	6,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	173 403	47	-	47	-	82	,1%	(42,6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 585	97 170	37,3%	97 170	37,3%	84 945	34,6%	14,4%
Interest	3 426	1 008	29,4%	1 008	29,4%	1 057	31,5%	(4,7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 214	1 611	50,1%	1 611	50,1%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 741 081**	**341 000**	**12,4%**	**341 000**	**12,4%**	**336 996**	**13,4%**	**1,2%**
Employee related costs	729 635	0	-	0	-	-	-	(100,0%)
Remuneration of councillors	24 593	-	-	-	-	-	-	-
Bulk purchases - electricity	805 126	192 356	23,9%	192 356	23,9%	198 593	27,8%	(3,1%)
Inventory consumed	122 965	17 075	13,9%	17 075	13,9%	13 096	11,6%	30,4%
Debt impairment	77 289	-	-	-	-	-	-	-
Depreciation and amortisation	225 960	49 319	21,8%	49 319	21,8%	36 638	14,7%	34,6%
Interest	77 649	-	-	-	-	-	-	-
Contracted services	328 381	36 935	11,2%	36 935	11,2%	32 136	10,8%	14,9%
Transfers and subsidies	22 631	3 578	15,8%	3 578	15,8%	5 097	24,6%	(29,8%)
Irrecoverable debts written off	126 724	21	-	21	-	16 297	13,4%	(99,9%)
Operational costs	199 498	41 716	20,9%	41 716	20,9%	35 140	20,7%	18,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	630	-	-	-	-	-	-	-
Surplus/(Deficit)	**128 240**	**336 965**	**-**	**336 965**	**-**	**397 692**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	98 415	15 664	15,9%	15 664	15,9%	3 799	3,8%	312,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**226 656**	**352 629**		**352 629**		**401 491**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**226 656**	**352 629**		**352 629**		**401 491**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**226 656**	**352 629**		**352 629**		**401 491**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**226 656**	**352 629**		**352 629**		**401 491**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**642 490**	**51 099**	**8,0%**	**51 099**	**8,0%**	**27 343**	**4,6%**	**86,9%**
National Government	63 693	14 612	22,9%	14 612	22,9%	567	,8%	2 476,6%
Provincial Government	21 885	1 053	4,8%	1 053	4,8%	3 273	12,1%	(67,8%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	33 057	6 113	18,5%	6 113	18,5%	5 088	13,2%	20,1%
Transfers recognised - capital	**118 636**	**21 777**	**18,4%**	**21 777**	**18,4%**	**8 928**	**6,5%**	**143,9%**
Borrowing	198 019	6 200	3,1%	6 200	3,1%	8 323	4,2%	(25,5%)
Internally generated funds	325 835	23 121	7,1%	23 121	7,1%	10 092	3,9%	129,1%
Capital Expenditure Functional	**642 490**	**51 099**	**8,0%**	**51 099**	**8,0%**	**27 343**	**4,6%**	**86,9%**
Municipal governance and administration	**55 320**	**2 385**	**4,3%**	**2 385**	**4,3%**	**137**	**,2%**	**1 644,7%**
Executive and Council	100	-	-	-	-	7	18,7%	(100,0%)
Finance and administration	55 220	2 385	4,3%	2 385	4,3%	129	,2%	1 745,8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**106 629**	**18 691**	**17,5%**	**18 691**	**17,5%**	**1 852**	**2,2%**	**909,3%**
Community and Social Services	56 631	11 352	20,0%	11 352	20,0%	505	1,3%	2 146,6%
Sport And Recreation	10 093	1 438	14,2%	1 438	14,2%	160	1,2%	798,4%
Public Safety	8 261	3 138	38,0%	3 138	38,0%	687	5,8%	356,6%
Housing	31 644	2 764	8,7%	2 764	8,7%	499	2,8%	453,5%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**99 849**	**8 347**	**8,4%**	**8 347**	**8,4%**	**12 142**	**11,4%**	**(31,3%)**
Planning and Development	5 135	2 606	50,7%	2 606	50,7%	3 279	18,1%	(20,5%)
Road Transport	94 464	5 729	6,1%	5 729	6,1%	8 841	10,3%	(35,2%)
Environmental Protection	250	12	4,9%	12	4,9%	23	,9%	(45,9%)
Trading Services	**380 693**	**21 675**	**5,7%**	**21 675**	**5,7%**	**13 212**	**3,8%**	**64,1%**
Energy sources	126 332	3 242	2,6%	3 242	2,6%	4 010	4,6%	(19,1%)
Water Management	148 159	13 137	8,9%	13 137	8,9%	4 850	3,1%	170,8%
Waste Water Management	87 200	5 296	6,1%	5 296	6,1%	886	1,1%	497,7%
Waste Management	19 002	-	-	-	-	3 465	11,4%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**3 063 238**	**821 905**	**26,8%**	**821 905**	**26,8%**	**733 302**	**27,2%**	**12,1%**
Property rates	548 788	347 110	63,3%	347 110	63,3%	348 354	71,3%	(,4%)
Service charges	1 858 920	385 430	20,7%	385 430	20,7%	350 777	21,8%	9,9%
Other revenue	230 996	40 384	17,5%	40 384	17,5%	30 571	14,6%	32,1%
Transfers and Subsidies - Operational	262 139	2 515	1,0%	2 515	1,0%	1 600	,7%	57,2%
Transfers and Subsidies - Capital	98 415	42 192	42,9%	42 192	42,9%	2 000	2,0%	2 009,6%
Interest	63 980	4 272	6,7%	4 272	6,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(2 490 240)**	**(384 487)**	**15,4%**	**(384 487)**	**15,4%**	**(472 869)**	**21,2%**	**(18,7%)**
Suppliers and employees	(2 405 393)	(384 487)	16,0%	(384 487)	16,0%	(472 869)	21,9%	(18,7%)
Finance charges	(62 215)	-	-	-	-	-	-	-
Transfers and grants	(22 631)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**572 998**	**437 417**	**76,3%**	**437 417**	**76,3%**	**260 433**	**56,4%**	**68,0%**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(738 582)**	**(130 026)**	**17,6%**	**(130 026)**	**17,6%**	**(94 795)**	**13,8%**	**37,2%**
Capital assets	(738 582)	(130 026)	17,6%	(130 026)	17,6%	(94 795)	13,8%	37,2%
Net Cash from/(used) Investing Activities	**(738 582)**	**(130 026)**	**17,6%**	**(130 026)**	**17,6%**	**(94 795)**	**13,8%**	**37,2%**
Cash Flow from Financing Activities								
Receipts	**198 019**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	198 019	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(62 215)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(62 215)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**135 804**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(29 780)**	**307 391**	**(1 032,2%)**	**307 391**	**(1 032,2%)**	**165 638**	**(181,0%)**	**85,6%**
Cash/cash equivalents at the year begin:	678 807	-	-	-	-	615 785	99,1%	(100,0%)
Cash/cash equivalents at the year end:	**649 027**	**853 871**	**131,6%**	**853 871**	**131,6%**	**775 056**	**146,3%**	**10,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	15 489	10,7%	3 014	2,1%	3 703	2,6%	122 270	84,6%	144 477	27,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95 171	85,8%	1 230	1,1%	884	,8%	13 585	12,3%	110 870	20,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 467	48,2%	1 662	3,0%	1 052	1,9%	25 709	46,8%	54 890	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 117	25,2%	902	2,0%	668	1,5%	31 422	71,2%	44 110	8,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 241	19,5%	1 108	1,9%	809	1,4%	44 376	77,1%	57 535	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 263	7,2%	391	2,2%	274	1,6%	15 602	89,0%	17 530	3,3%	-	-	-	-
Interest on Arrear Debtor Accounts	156	,2%	135	,2%	182	,2%	87 867	99,5%	88 340	16,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	229	1,5%	153	1,0%	89	,6%	14 439	96,8%	14 911	2,8%	-	-	-	-
Total By Income Source	**161 135**	**30,3%**	**8 597**	**1,6%**	**7 661**	**1,4%**	**355 270**	**66,7%**	**532 663**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 490	43,5%	1 364	5,7%	659	2,7%	11 601	48,1%	24 114	4,5%	-	-	-	-
Commercial	67 307	60,3%	627	,6%	859	,8%	42 831	38,4%	111 623	21,0%	-	-	-	-
Households	68 577	18,6%	6 274	1,7%	5 971	1,6%	286 949	78,0%	367 772	69,0%	-	-	-	-
Other	14 761	50,6%	331	1,1%	172	,6%	13 889	47,6%	29 154	5,5%	-	-	-	-
Total By Customer Group	**161 135**	**30,3%**	**8 597**	**1,6%**	**7 661**	**1,4%**	**355 270**	**66,7%**	**532 663**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	9 897	100,0%	-	-	-	-	-	-	9 897	47,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 167	100,0%	-	-	-	-	-	-	11 167	53,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 064**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**21 064**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
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	**1 833 296**	**480 584**	**26,2%**	**480 584**	**26,2%**	**381 547**	**23,7%**	**26,0%**
Exchange Revenue								
Service charges - Electricity	721 887	198 195	27,5%	198 195	27,5%	137 963	22,5%	43,7%
Service charges - Water	127 877	26 513	20,7%	26 513	20,7%	18 037	15,6%	47,0%
Service charges - Waste Water Management	120 306	33 910	28,2%	33 910	28,2%	28 694	31,0%	18,2%
Service charges - Waste Management	76 326	21 671	28,4%	21 671	28,4%	16 654	33,2%	30,1%
Sale of Goods and Rendering of Services	6 315	1 246	19,7%	1 246	19,7%	1 051	17,0%	18,6%
Agency services	9 823	2 656	27,0%	2 656	27,0%	2 430	25,9%	9,3%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	4 375	26,1%	4 375	26,1%	3 857	24,1%	13,4%
Interest earned from Current and Non Current Assets	20 420	4 490	22,0%	4 490	22,0%	4 112	21,1%	9,2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 529	3 763	39,5%	3 763	39,5%	3 091	33,9%	21,7%
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	8 056	1 617	20,1%	1 617	20,1%	1 570	20,4%	3,0%
Non-Exchange Revenue								
Property rates	226 949	89 889	39,6%	89 889	39,6%	83 455	41,5%	7,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 897	5 323	2,2%	5 323	2,2%	25	-	21 163,4%
Licences or permits	4 674	860	18,4%	860	18,4%	878	19,7%	(2,1%)
Transfer and subsidies - Operational	217 912	83 020	38,1%	83 020	38,1%	76 828	38,6%	8,1%
Interest	3 811	854	22,4%	854	22,4%	826	22,7%	3,5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	8 120	2 201	27,1%	2 201	27,1%	2 074	26,7%	6,1%
Gains on disposal of Assets	1 627	-	-	-	-	-	-	-
Other Gains	10 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 797 137**	**310 468**	**17,3%**	**310 468**	**17,3%**	**307 262**	**19,0%**	**1,0%**
Employee related costs	469 245	96 572	20,6%	96 572	20,6%	91 497	20,0%	5,5%
Remuneration of councillors	21 653	5 178	23,9%	5 178	23,9%	4 931	22,7%	5,0%
Bulk purchases - electricity	598 611	128 426	21,5%	128 426	21,5%	132 558	27,2%	(3,1%)
Inventory consumed	69 008	8 494	12,3%	8 494	12,3%	10 145	21,6%	(16,3%)
Debt impairment	86 508	-	-	-	-	6 213	2,8%	(100,0%)
Depreciation and amortisation	110 079	(1)	-	(1)	-	-	-	(100,0%)
Interest	41 676	9 524	22,9%	9 524	22,9%	9 840	24,7%	(3,2%)
Contracted services	148 230	12 078	8,1%	12 078	8,1%	12 919	10,1%	(6,5%)
Transfers and subsidies	13 606	1 055	7,8%	1 055	7,8%	1 164	15,1%	(9,3%)
Irrecoverable debts written off	122 522	23 938	19,5%	23 938	19,5%	13 798	71 124,6%	73,5%
Operational costs	111 609	25 203	22,6%	25 203	22,6%	24 198	24,1%	4,2%
Losses on disposal of Assets	4 320	-	-	-	-	-	-	-
Other Losses	70	-	-	-	-	-	-	-
Surplus/(Deficit)	**36 159**	**170 117**	**-**	**170 117**	**-**	**74 285**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	77 246	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**113 405**	**170 117**		**170 117**		**74 285**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**113 405**	**170 117**		**170 117**		**74 285**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**113 405**	**170 117**		**170 117**		**74 285**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**113 405**	**170 117**		**170 117**		**74 285**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**186 345**	**31 400**	**16,9%**	**31 400**	**16,9%**	**27 290**	**14,6%**	**15,1%**
National Government	77 246	21 394	27,7%	21 394	27,7%	8 988	16,5%	138,0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**77 246**	**21 394**	**27,7%**	**21 394**	**27,7%**	**8 988**	**16,5%**	**138,0%**
Borrowing	25 400	3 278	12,9%	3 278	12,9%	5 839	12,0%	(43,9%)
Internally generated funds	83 699	6 729	8,0%	6 729	8,0%	12 463	14,8%	(46,0%)
Capital Expenditure Functional	**186 345**	**31 400**	**16,9%**	**31 400**	**16,9%**	**27 290**	**14,6%**	**15,1%**
Municipal governance and administration	**12 460**	**3 643**	**29,2%**	**3 643**	**29,2%**	**16**	**,3%**	**23 370,5%**
Executive and Council	20	-	-	-	-	-	-	-
Finance and administration	12 440	3 643	29,3%	3 643	29,3%	16	,3%	23 370,5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**36 443**	**4 906**	**13,5%**	**4 906**	**13,5%**	**7 165**	**22,8%**	**(31,5%)**
Community and Social Services	1 825	-	-	-	-	3	,3%	(100,0%)
Sport And Recreation	11 818	4 098	34,7%	4 098	34,7%	7 162	49,3%	(42,8%)
Public Safety	9 800	-	-	-	-	-	-	-
Housing	13 000	807	6,2%	807	6,2%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36 819**	**10 391**	**28,2%**	**10 391**	**28,2%**	**11 457**	**27,5%**	**(9,3%)**
Planning and Development	505	-	-	-	-	-	-	-
Road Transport	36 314	10 391	28,6%	10 391	28,6%	11 457	27,5%	(9,3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**100 624**	**12 460**	**12,4%**	**12 460**	**12,4%**	**8 652**	**8,0%**	**44,0%**
Energy sources	45 199	1 132	2,5%	1 132	2,5%	251	,5%	351,2%
Water Management	20 219	69	,3%	69	,3%	4 325	29,6%	(98,4%)
Waste Water Management	34 206	11 259	32,9%	11 259	32,9%	4 077	9,1%	176,2%
Waste Management	1 000	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**1 609 927**	**475 387**	**29,5%**	**475 387**	**29,5%**	**384 439**	**27,8%**	**23,7%**
Property rates	212 604	23 766	11,2%	23 766	11,2%	13 475	7,1%	76,4%
Service charges	989 911	336 108	34,0%	336 108	34,0%	264 580	31,4%	27,0%
Other revenue	75 065	12 102	16,1%	12 102	16,1%	8 572	14,4%	41,2%
Transfers and Subsidies - Operational	217 912	59 355	27,2%	59 355	27,2%	78 399	39,4%	(24,3%)
Transfers and Subsidies - Capital	77 246	38 098	49,3%	38 098	49,3%	13 250	24,4%	187,5%
Interest	37 188	5 958	16,0%	5 958	16,0%	6 164	17,3%	(3,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 474 188)**	**(276 981)**	**18,8%**	**(276 981)**	**18,8%**	**(277 360)**	**21,5%**	**(,1%)**
Suppliers and employees	(1 422 746)	(267 457)	18,8%	(267 457)	18,8%	(267 509)	21,5%	-
Finance charges	(37 837)	(9 524)	25,2%	(9 524)	25,2%	(9 851)	25,8%	(3,3%)
Transfers and grants	(13 606)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**135 739**	**198 406**	**146,2%**	**198 406**	**146,2%**	**107 080**	**116,3%**	**85,3%**
Cash Flow from Investing Activities								
Receipts	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	100	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(186 345)**	**(48 962)**	**26,3%**	**(48 962)**	**26,3%**	**(34 528)**	**18,4%**	**41,8%**
Capital assets	(186 345)	(48 962)	26,3%	(48 962)	26,3%	(34 528)	18,4%	41,8%
Net Cash from/(used) Investing Activities	**(186 245)**	**(48 962)**	**26,3%**	**(48 962)**	**26,3%**	**(34 528)**	**18,4%**	**41,8%**
Cash Flow from Financing Activities								
Receipts	**71 100**	**86**	**,1%**	**86**	**,1%**	**77**	**,2%**	**11,0%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	70 950	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	86	57,0%	86	57,0%	77	51,4%	11,0%
Payments	**(27 593)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(27 593)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**43 507**	**86**	**,2%**	**86**	**,2%**	**77**	**,3%**	**11,0%**
Net Increase/(Decrease) in cash held	**(7 000)**	**149 530**	**(2 136,2%)**	**149 530**	**(2 136,2%)**	**72 629**	**(103,9%)**	**105,9%**
Cash/cash equivalents at the year begin:	135 014	214 152	158,6%	214 152	158,6%	196 673	145,7%	8,9%
Cash/cash equivalents at the year end:	128 014	388 184	303,2%	388 184	303,2%	291 315	447,6%	33,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 961	22,1%	2 964	4,7%	328	,5%	45 918	72,7%	63 170	17,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 802	87,9%	707	1,6%	67	,1%	4 715	10,4%	45 291	12,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 044	39,9%	1 524	2,9%	1	-	30 130	57,2%	52 700	14,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 635	21,5%	2 636	4,2%	136	,2%	46 998	74,1%	63 404	17,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 350	25,3%	1 687	4,1%	84	,2%	28 794	70,4%	40 914	11,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 833	13,4%	601	4,4%	16	,1%	11 232	82,1%	13 682	3,8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 257	2,2%	121	,2%	26	-	55 788	97,5%	57 191	15,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 086)	(19,3%)	673	2,6%	94	,4%	30 651	116,4%	26 333	7,3%	-	-	-	-
Total By Income Source	**96 795**	**26,7%**	**10 914**	**3,0%**	**751**	**,2%**	**254 226**	**70,1%**	**362 686**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 229	63,4%	894	9,1%	16	,2%	2 688	27,4%	9 826	2,7%	-	-	-	-
Commercial	13 593	79,5%	145	,8%	9	,1%	3 359	19,6%	17 105	4,7%	-	-	-	-
Households	61 916	20,2%	9 535	3,1%	718	,2%	234 192	76,4%	306 360	84,5%	-	-	-	-
Other	15 057	51,2%	340	1,2%	9	-	13 988	47,6%	29 395	8,1%	-	-	-	-
Total By Customer Group	**96 795**	**26,7%**	**10 914**	**3,0%**	**751**	**,2%**	**254 226**	**70,1%**	**362 686**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	0	100,0%	0	-
Trade Creditors	419	100,0%	-	-	-	-	-	-	419	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**419**	**100,0%**	**-**	**-**	**-**	**-**	**0**	**-**	**419**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
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	**1 181 765**	**323 492**	**27,4%**	**323 492**	**27,4%**	**242 957**	**22,5%**	**33,1%**
Exchange Revenue								
Service charges - Electricity	691 544	182 941	26,5%	182 941	26,5%	118 181	19,0%	54,8%
Service charges - Water	69 574	17 986	25,9%	17 986	25,9%	15 322	23,3%	17,4%
Service charges - Waste Water Management	32 962	9 977	30,3%	9 977	30,3%	10 331	33,2%	(3,4%)
Service charges - Waste Management	33 379	9 972	29,9%	9 972	29,9%	10 320	33,4%	(3,4%)
Sale of Goods and Rendering of Services	5 220	1 806	34,6%	1 806	34,6%	790	18,3%	128,5%
Agency services	6 107	1 680	27,5%	1 680	27,5%	1 193	16,7%	40,8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 681	1 875	40,1%	1 875	40,1%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	35 711	4 386	12,3%	4 386	12,3%	6 889	20,4%	(36,3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 163	1 479	35,5%	1 479	35,5%	441	11,2%	235,6%
Licence and permits	2 514	283	11,2%	283	11,2%	41	5,9%	596,5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	7 682	498	6,5%	498	6,5%	571	7,9%	(12,9%)
Non-Exchange Revenue								
Property rates	106 956	29 383	27,5%	29 383	27,5%	28 099	27,9%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 770	506	4,0%	506	4,0%	377	28,7%	34,2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	166 208	56 655	34,1%	56 655	34,1%	50 403	30,6%	12,4%
Interest	2 292	3 730	162,8%	3 730	162,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	337	-	337	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 131 330**	**302 125**	**26,7%**	**302 125**	**26,7%**	**251 257**	**22,6%**	**20,2%**
Employee related costs	310 872	72 645	23,4%	72 645	23,4%	62 486	21,6%	16,3%
Remuneration of councillors	13 716	3 022	22,0%	3 022	22,0%	2 803	21,7%	7,8%
Bulk purchases - electricity	541 328	177 552	32,8%	177 552	32,8%	150 412	28,5%	18,0%
Inventory consumed	55 533	6 043	10,9%	6 043	10,9%	3 631	7,3%	66,4%
Debt impairment	15 623	-	-	-	-	-	-	-
Depreciation and amortisation	52 355	14 304	27,3%	14 304	27,3%	5	-	268 621,8%
Interest	4 569	559	12,2%	559	12,2%	636	21,8%	(12,2%)
Contracted services	69 322	14 052	20,3%	14 052	20,3%	5 269	4,9%	166,7%
Transfers and subsidies	5 429	249	4,6%	249	4,6%	77	1,5%	223,7%
Irrecoverable debts written off	16 514	1 157	7,0%	1 157	7,0%	11 510	145,3%	(89,9%)
Operational costs	46 069	12 542	27,2%	12 542	27,2%	14 427	24,8%	(13,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**50 435**	**21 367**	**-**	**21 367**	**-**	**(8 300)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	60 048	7 268	12,1%	7 268	12,1%	14 341	49,4%	(49,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**110 483**	**28 636**		**28 636**		**6 041**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**110 483**	**28 636**		**28 636**		**6 041**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**110 483**	**28 636**		**28 636**		**6 041**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**110 483**	**28 636**		**28 636**		**6 041**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**136 176**	**17 908**	**13,2%**	**17 908**	**13,2%**	**21 740**	**18,4%**	**(17,6%)**
National Government	49 938	6 397	12,8%	6 397	12,8%	15 372	60,9%	(58,4%)
Provincial Government	2 277	-	-	-	-	435	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 216**	**6 397**	**12,3%**	**6 397**	**12,3%**	**15 807**	**62,6%**	**(59,5%)**
Borrowing	21 960	-	-	-	-	-	-	-
Internally generated funds	62 000	11 510	18,6%	11 510	18,6%	5 933	6,4%	94,0%
Capital Expenditure Functional	**136 176**	**17 908**	**13,2%**	**17 908**	**13,2%**	**22 877**	**19,3%**	**(21,7%)**
Municipal governance and administration	**11 440**	**3 192**	**27,9%**	**3 192**	**27,9%**	**76**	**,6%**	**4 114,7%**
Executive and Council	500	41	8,2%	41	8,2%	-	-	(100,0%)
Finance and administration	10 940	3 152	28,8%	3 152	28,8%	76	,6%	4 060,8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**18 746**	**518**	**2,8%**	**518**	**2,8%**	**905**	**7,9%**	**(42,7%)**
Community and Social Services	688	-	-	-	-	-	-	-
Sport And Recreation	14 448	513	3,6%	513	3,6%	261	6,4%	96,4%
Public Safety	3 610	5	,1%	5	,1%	644	9,7%	(99,2%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 502**	**1 482**	**12,9%**	**1 482**	**12,9%**	**6 817**	**38,1%**	**(78,3%)**
Planning and Development	500	-	-	-	-	-	-	-
Road Transport	11 002	1 482	13,5%	1 482	13,5%	6 817	38,3%	(78,3%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**94 487**	**12 715**	**13,5%**	**12 715**	**13,5%**	**15 079**	**19,7%**	**(15,7%)**
Energy sources	26 333	1 607	6,1%	1 607	6,1%	3 849	73,4%	(58,2%)
Water Management	29 777	4 166	14,0%	4 166	14,0%	19	,1%	21 940,4%
Waste Water Management	30 098	6 642	22,1%	6 642	22,1%	11 211	29,0%	(40,8%)
Waste Management	8 280	300	3,6%	300	3,6%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**1 376 260**	**302 585**	**22,0%**	**302 585**	**22,0%**	**153 892**	**13,1%**	**96,6%**
Property rates	102 814	25 931	25,2%	25 931	25,2%	15 238	14,7%	70,2%
Service charges	976 501	189 913	19,4%	189 913	19,4%	114 688	13,9%	65,6%
Other revenue	34 827	6 924	19,9%	6 924	19,9%	727	3,4%	852,6%
Transfers and Subsidies - Operational	166 208	58 701	35,3%	58 701	35,3%	11 456	6,9%	412,4%
Transfers and Subsidies - Capital	60 048	17 875	29,8%	17 875	29,8%	8 534	29,4%	109,5%
Interest	35 862	3 240	9,0%	3 240	9,0%	3 249	9,6%	(,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 130 475)**	**(306 095)**	**27,1%**	**(306 095)**	**27,1%**	**(176 167)**	**16,0%**	**73,8%**
Suppliers and employees	(1 121 239)	(305 888)	27,3%	(305 888)	27,3%	(176 167)	16,1%	73,6%
Finance charges	(4 586)	-	-	-	-	-	-	-
Transfers and grants	(4 650)	(207)	4,4%	(207)	4,4%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**245 785**	**(3 510)**	**(1,4%)**	**(3 510)**	**(1,4%)**	**(22 275)**	**(29,0%)**	**(84,2%)**
Cash Flow from Investing Activities								
Receipts	**-**	**(5 363)**	**-**	**(5 363)**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(5 363)	-	(5 363)	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(126 158)**	**(20 740)**	**16,4%**	**(20 740)**	**16,4%**	**(20 194)**	**14,8%**	**2,7%**
Capital assets	(126 158)	(20 740)	16,4%	(20 740)	16,4%	(20 194)	14,8%	2,7%
Net Cash from/(used) Investing Activities	**(126 158)**	**(26 104)**	**20,7%**	**(26 104)**	**20,7%**	**(20 194)**	**14,6%**	**29,3%**
Cash Flow from Financing Activities								
Receipts	**-**	**(34)**	**-**	**(34)**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(34)	-	(34)	-	-	-	(100,0%)
Payments	**(455)**	**(194)**	**42,6%**	**(194)**	**42,6%**	**(5 889)**	**-**	**(96,7%)**
Repayment of borrowing	(455)	(194)	42,6%	(194)	42,6%	(5 889)	-	(96,7%)
Net Cash from/(used) Financing Activities	**(455)**	**(228)**	**50,2%**	**(228)**	**50,2%**	**(5 889)**	**-**	**(96,1%)**
Net Increase/(Decrease) in cash held	**119 172**	**(29 842)**	**(25,0%)**	**(29 842)**	**(25,0%)**	**(48 358)**	**78,3%**	**(38,3%)**
Cash/cash equivalents at the year begin:	262 000	182 982	69,8%	182 982	69,8%	298 799	81,6%	(38,8%)
Cash/cash equivalents at the year end:	**381 172**	**150 878**	**39,6%**	**150 878**	**39,6%**	**250 442**	**82,3%**	**(39,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 372	21,7%	29	,1%	3 098	5,9%	37 911	72,3%	52 411	16,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	74 894	58,5%	320	,3%	7 376	5,8%	45 450	35,5%	128 040	41,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 278	25,4%	4	-	3 686	6,1%	41 215	68,5%	60 182	19,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 247	15,0%	(6)	-	1 509	4,3%	28 313	80,7%	35 063	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 211	18,1%	2	-	1 425	4,9%	22 225	77,0%	28 864	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	100,0%	-	-	-	-	-	-	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	7	109,0%	-	-	0	3,3%	(1)	(12,3%)	7	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	772	11,3%	(367)	(5,4%)	(74)	(1,1%)	6 486	95,1%	6 817	2,2%	-	-	-	-
Total By Income Source	**112 783**	**36,2%**	**(18)**	**-**	**17 020**	**5,5%**	**181 599**	**58,3%**	**311 384**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 302	53,9%	-	-	172	7,1%	943	39,0%	2 417	,8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	111 481	36,1%	(18)	-	16 848	5,5%	180 655	58,5%	308 967	99,2%	-	-	-	-
Total By Customer Group	**112 783**	**36,2%**	**(18)**	**-**	**17 020**	**5,5%**	**181 599**	**58,3%**	**311 384**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	54 793	100,0%	-	-	-	-	-	-	54 793	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**54 793**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**54 793**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**483 177**	**151 623**	**31,4%**	**151 623**	**31,4%**	**131 309**	**25,4%**	**15,5%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 875	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	8 531	2 787	32,7%	2 787	32,7%	3 290	24,7%	(15,3%)
Agency services	88 478	11 182	12,6%	11 182	12,6%	6 259	4,7%	78,7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	85 000	22 226	26,1%	22 226	26,1%	10 882	13,6%	104,2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	3	1,3%	3	1,3%	69	28,9%	(95,6%)
Licence and permits	653	160	24,4%	160	24,4%	176	27,0%	(9,5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 475	109	7,4%	109	7,4%	302	21,2%	(63,8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	281 571	115 157	40,9%	115 157	40,9%	110 330	40,2%	4,4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	355	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**483 177**	**88 686**	**18,4%**	**88 686**	**18,4%**	**93 358**	**18,1%**	**(5,0%)**
Employee related costs	254 460	60 634	23,8%	60 634	23,8%	61 225	21,4%	(1,0%)
Remuneration of councillors	16 268	3 740	23,0%	3 740	23,0%	3 489	21,9%	7,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	16 434	2 230	13,6%	2 230	13,6%	5 425	25,5%	(58,9%)
Debt impairment	100	-	-	-	-	-	-	-
Depreciation and amortisation	11 557	-	-	-	-	-	-	-
Interest	9 569	2 457	25,7%	2 457	25,7%	616	34,9%	299,2%
Contracted services	77 356	4 429	5,7%	4 429	5,7%	5 309	7,4%	(16,6%)
Transfers and subsidies	15 190	249	1,6%	249	1,6%	3 694	18,1%	(93,2%)
Irrecoverable debts written off	200	-	-	-	-	-	-	-
Operational costs	77 489	14 945	19,3%	14 945	19,3%	13 600	15,5%	9,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	4 555	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**62 938**	**-**	**62 938**	**-**	**37 951**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	4 321	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 321**	**62 938**		**62 938**		**37 951**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**4 321**	**62 938**		**62 938**		**37 951**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 321**	**62 938**		**62 938**		**37 951**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 321**	**62 938**		**62 938**		**37 951**		

Part 2: Capital Revenue and Expenditure

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	**112 650**	**4 193**	**3,7%**	**4 193**	**3,7%**	**14 994**	**11,8%**	**(72,0%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	4 321	-	-	-	-	93	6,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 321**	**-**	**-**	**-**	**-**	**93**	**6,0%**	**(100,0%)**
Borrowing	-	-	-	-	-	13 011	14,3%	(100,0%)
Internally generated funds	108 329	4 193	3,9%	4 193	3,9%	1 890	5,5%	121,9%
Capital Expenditure Functional	**112 650**	**4 193**	**3,7%**	**4 193**	**3,7%**	**14 994**	**11,8%**	**(72,0%)**
Municipal governance and administration	**19 860**	**254**	**1,3%**	**254**	**1,3%**	**664**	**8,0%**	**(61,8%)**
Executive and Council	162	-	-	-	-	-	-	-
Finance and administration	18 693	254	1,4%	254	1,4%	664	10,7%	(61,8%)
Internal audit	1 005	-	-	-	-	-	-	-
Community and Public Safety	**58 477**	**1 306**	**2,2%**	**1 306**	**2,2%**	**739**	**4,0%**	**76,7%**
Community and Social Services	24 675	4	-	4	-	28	,2%	(86,6%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	33 610	1 302	3,9%	1 302	3,9%	711	10,3%	83,2%
Housing	-	-	-	-	-	-	-	-
Health	192	-	-	-	-	-	-	-
Economic and Environmental Services	**34 164**	**21**	**,1%**	**21**	**,1%**	**581**	**6,1%**	**(96,4%)**
Planning and Development	30 343	21	,1%	21	,1%	487	5,7%	(95,7%)
Road Transport	3 821	-	-	-	-	93	8,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**150**	**2 613**	**1 741,9%**	**2 613**	**1 741,9%**	**13 011**	**14,3%**	**(79,9%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	150	2 613	1 741,9%	2 613	1 741,9%	13 011	14,3%	(79,9%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**494 063**	**151 523**	**30,7%**	**151 523**	**30,7%**	**147 826**	**29,7%**	**2,5%**
Property rates	-	-	-	-	-	-	-	-
Service charges	9 703	-	-	-	-	-	-	-
Other revenue	150 348	21 519	14,3%	21 519	14,3%	20 153	11,4%	6,8%
Transfers and Subsidies - Operational	281 571	117 694	41,8%	117 694	41,8%	114 461	41,7%	2,8%
Transfers and Subsidies - Capital	4 321	-	-	-	-	500	32,3%	(100,0%)
Interest	48 120	12 310	25,6%	12 310	25,6%	12 712	27,7%	(3,2%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(489 493)**	**(146 000)**	**29,8%**	**(146 000)**	**29,8%**	**(132 524)**	**25,1%**	**10,2%**
Suppliers and employees	(466 608)	(146 000)	31,3%	(146 000)	31,3%	(132 524)	26,1%	10,2%
Finance charges	(7 695)	-	-	-	-	-	-	-
Transfers and grants	(15 190)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 570**	**5 523**	**120,8%**	**5 523**	**120,8%**	**15 302**	**(50,7%)**	**(63,9%)**
Cash Flow from Investing Activities								
Receipts	**(20 000)**	**(40 000)**	**200,0%**	**(40 000)**	**200,0%**	**(40 000)**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(20 000)	(40 000)	200,0%	(40 000)	200,0%	(40 000)	-	-
Payments	**(127 926)**	**(4 467)**	**3,5%**	**(4 467)**	**3,5%**	**(15 536)**	**12,0%**	**(71,2%)**
Capital assets	(127 926)	(4 467)	3,5%	(4 467)	3,5%	(15 536)	12,0%	(71,2%)
Net Cash from/(used) Investing Activities	**(147 926)**	**(44 467)**	**30,1%**	**(44 467)**	**30,1%**	**(55 536)**	**42,7%**	**(19,9%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(8 140)**	**(1 946)**	**23,9%**	**(1 946)**	**23,9%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(8 140)	(1 946)	23,9%	(1 946)	23,9%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(8 140)**	**(1 946)**	**23,9%**	**(1 946)**	**23,9%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(151 496)**	**(40 890)**	**27,0%**	**(40 890)**	**27,0%**	**(40 235)**	**25,1%**	**1,6%**
Cash/cash equivalents at the year begin:	391 294	410 384	104,9%	410 384	104,9%	424 247	123,2%	(3,3%)
Cash/cash equivalents at the year end:	239 798	369 494	154,1%	369 494	154,1%	384 013	208,5%	(3,8%)

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	288	15,9%	3	,1%	85	4,7%	1 434	79,3%	1 810	100,0%	-	-	-	-
Total By Income Source	**288**	**15,9%**	**3**	**,1%**	**85**	**4,7%**	**1 434**	**79,3%**	**1 810**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	288	15,9%	3	,1%	85	4,7%	1 434	79,3%	1 810	100,0%	-	-	-	-
Total By Customer Group	**288**	**15,9%**	**3**	**,1%**	**85**	**4,7%**	**1 434**	**79,3%**	**1 810**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	140	100,0%	-	-	-	-	-	-	140	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**140**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**140**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**850 549**	**241 593**	**28,4%**	**241 593**	**28,4%**	**234 432**	**29,8%**	**3,1%**
Exchange Revenue								
Service charges - Electricity	170 078	46 866	27,6%	46 866	27,6%	42 133	28,6%	11,2%
Service charges - Water	103 720	30 497	29,4%	30 497	29,4%	25 086	26,8%	21,6%
Service charges - Waste Water Management	49 742	13 726	27,6%	13 726	27,6%	11 648	25,9%	17,8%
Service charges - Waste Management	46 549	12 370	26,6%	12 370	26,6%	11 699	26,1%	5,7%
Sale of Goods and Rendering of Services	26 616	944	3,5%	944	3,5%	1 039	3,9%	(9,2%)
Agency services	8 417	1 548	18,4%	1 548	18,4%	1 625	16,4%	(4,7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 661	6 084	22,0%	6 084	22,0%	6 460	23,6%	(5,8%)
Interest earned from Current and Non Current Assets	6 169	491	8,0%	491	8,0%	880	11,3%	(44,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 076	494	23,8%	494	23,8%	149	8,7%	230,9%
Licence and permits	76	10	12,9%	10	12,9%	25	102,1%	(60,9%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 055	720	17,8%	720	17,8%	573	16,8%	25,7%
Non-Exchange Revenue								
Property rates	173 070	71 948	41,6%	71 948	41,6%	68 032	42,2%	5,8%
Surcharges and Taxes	-	-	-	-	-	507	26,4%	(100,0%)
Fines, penalties and forfeits	27 812	1 955	7,0%	1 955	7,0%	875	2,5%	123,4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	182 290	51 313	28,1%	51 313	28,1%	61 078	36,8%	(16,0%)
Interest	4 554	857	18,8%	857	18,8%	992	16,2%	(13,7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	6 003	1 770	29,5%	1 770	29,5%	1 630	31,8%	8,6%
Gains on disposal of Assets	114	-	-	-	-	2	3,8%	(100,0%)
Other Gains	11 546	2	-	2	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**884 103**	**179 028**	**20,2%**	**179 028**	**20,2%**	**180 966**	**23,0%**	**(1,1%)**
Employee related costs	315 821	71 718	22,7%	71 718	22,7%	70 514	25,8%	1,7%
Remuneration of councillors	15 017	3 332	22,2%	3 332	22,2%	3 080	21,5%	8,2%
Bulk purchases - electricity	139 207	25 431	18,3%	25 431	18,3%	30 783	30,6%	(17,4%)
Inventory consumed	41 790	6 838	16,4%	6 838	16,4%	6 181	15,5%	10,6%
Debt impairment	116 591	29 148	25,0%	29 148	25,0%	31 750	25,0%	(8,2%)
Depreciation and amortisation	35 541	8 905	25,1%	8 905	25,1%	8 735	24,4%	1,9%
Interest	47 551	2 347	4,9%	2 347	4,9%	1 699	3,6%	38,1%
Contracted services	60 429	5 883	9,7%	5 883	9,7%	11 216	19,7%	(47,6%)
Transfers and subsidies	12 080	-	-	-	-	1 291	22,3%	(100,0%)
Irrecoverable debts written off	0	-	-	-	-	-	-	-
Operational costs	94 466	25 426	26,9%	25 426	26,9%	15 717	20,2%	61,8%
Losses on disposal of Assets	64	-	-	-	-	-	-	-
Other Losses	5 546	-	-	-	-	-	-	-
Surplus/(Deficit)	**(33 554)**	**62 566**	**-**	**62 566**	**-**	**53 466**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	72 237	5 339	7,4%	5 339	7,4%	5 069	4,5%	5,3%
Transfers and subsidies - capital (in-kind)	50	21	42,9%	21	42,9%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**38 733**	**67 926**		**67 926**		**58 535**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 733**	**67 926**		**67 926**		**58 535**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 733**	**67 926**		**67 926**		**58 535**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 733**	**67 926**		**67 926**		**58 535**		

Part 2: Capital Revenue and Expenditure

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	**88 780**	**6 443**	**7,3%**	**6 443**	**7,3%**	**9 861**	**4,5%**	**(34,7%)**
National Government	27 537	5 339	19,4%	5 339	19,4%	3 109	8,7%	71,7%
Provincial Government	44 700	-	-	-	-	5 275	6,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 237**	**5 339**	**7,4%**	**5 339**	**7,4%**	**8 383**	**7,4%**	**(36,3%)**
Borrowing	10 000	13	,1%	13	,1%	270	,3%	(95,2%)
Internally generated funds	6 543	1 091	16,7%	1 091	16,7%	1 207	13,7%	(9,6%)
Capital Expenditure Functional	**88 830**	**6 474**	**7,3%**	**6 474**	**7,3%**	**9 861**	**4,5%**	**(34,3%)**
Municipal governance and administration	**6 874**	**33**	**,5%**	**33**	**,5%**	**695**	**5,3%**	**(95,2%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 874	33	,5%	33	,5%	695	5,3%	(95,2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**45 288**	**-**	**-**	**-**	**-**	**5 416**	**6,6%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	45 288	-	-	-	-	5 416	7,1%	(100,0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**36 668**	**6 440**	**17,6%**	**6 440**	**17,6%**	**3 749**	**3,8%**	**71,8%**
Energy sources	-	-	-	-	-	-	-	-
Water Management	12 281	1 102	9,0%	1 102	9,0%	2 283	7,4%	(51,7%)
Waste Water Management	24 387	5 339	21,9%	5 339	21,9%	1 466	3,3%	264,3%
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**726 504**	**199 773**	**27,5%**	**199 773**	**27,5%**	**200 854**	**27,9%**	**(,5%)**
Property rates	148 785	29 899	20,1%	29 899	20,1%	27 233	19,5%	9,8%
Service charges	284 450	97 471	34,3%	97 471	34,3%	85 766	34,0%	13,6%
Other revenue	43 994	11 120	25,3%	11 120	25,3%	11 981	25,3%	(7,2%)
Transfers and Subsidies - Operational	168 560	52 917	31,4%	52 917	31,4%	64 761	39,3%	(18,3%)
Transfers and Subsidies - Capital	72 237	6 504	9,0%	6 504	9,0%	9 706	9,0%	(33,0%)
Interest	8 477	1 862	22,0%	1 862	22,0%	1 407	18,1%	32,4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(718 528)**	**(283 216)**	**39,4%**	**(283 216)**	**39,4%**	**(142 608)**	**23,3%**	**98,6%**
Suppliers and employees	(669 212)	(278 993)	41,7%	(278 993)	41,7%	(140 910)	25,1%	98,0%
Finance charges	(39 317)	(4 223)	10,7%	(4 223)	10,7%	(1 699)	3,7%	148,6%
Transfers and grants	(10 000)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**7 975**	**(83 443)**	**(1 046,3%)**	**(83 443)**	**(1 046,3%)**	**58 245**	**54,1%**	**(243,3%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(88 830)**	**(14 103)**	**15,9%**	**(14 103)**	**15,9%**	**(29 628)**	**13,5%**	**(52,4%)**
Capital assets	(88 830)	(14 103)	15,9%	(14 103)	15,9%	(29 628)	13,5%	(52,4%)
Net Cash from/(used) Investing Activities	**(88 830)**	**(14 103)**	**15,9%**	**(14 103)**	**15,9%**	**(29 628)**	**13,5%**	**(52,4%)**
Cash Flow from Financing Activities								
Receipts	**10 000**	**171**	**1,7%**	**171**	**1,7%**	**118**	**,2%**	**45,1%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	171	-	171	-	118	-	45,1%
Payments	**(21 257)**	**(15 511)**	**73,0%**	**(15 511)**	**73,0%**	**(2 860)**	**13,4%**	**442,3%**
Repayment of borrowing	(21 257)	(15 511)	73,0%	(15 511)	73,0%	(2 860)	13,4%	442,3%
Net Cash from/(used) Financing Activities	**(11 257)**	**(15 340)**	**136,3%**	**(15 340)**	**136,3%**	**(2 742)**	**(8,5%)**	**459,4%**
Net Increase/(Decrease) in cash held	**(92 112)**	**(112 886)**	**122,6%**	**(112 886)**	**122,6%**	**25 875**	**(32,5%)**	**(536,3%)**
Cash/cash equivalents at the year begin:	(58 160)	17 627	(30,3%)	17 627	(30,3%)	16 383	(12,8%)	7,6%
Cash/cash equivalents at the year end:	(150 273)	(95 262)	63,4%	(95 262)	63,4%	56 885	(27,4%)	(267,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	12 236	13,6%	4 206	4,7%	2 958	3,3%	70 430	78,4%	89 830	21,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 557	59,2%	2 506	17,3%	410	2,8%	2 992	20,7%	14 464	3,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 088	12,9%	3 010	3,5%	39 511	46,0%	32 309	37,6%	85 917	20,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 230	5,7%	2 324	3,1%	1 907	2,6%	65 989	88,6%	74 450	17,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 376	5,2%	2 694	3,2%	2 298	2,7%	74 386	88,8%	83 754	19,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	87	9,7%	34	3,8%	63	7,0%	716	79,5%	901	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 430	2,3%	2 510	2,4%	2 492	2,4%	98 578	93,0%	106 009	24,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(34 961)	119,3%	383	(1,3%)	42	(,1%)	5 233	(17,9%)	(29 303)	(6,9%)	-	-	-	-
Total By Income Source	**8 043**	**1,9%**	**17 666**	**4,1%**	**49 680**	**11,7%**	**350 632**	**82,3%**	**426 021**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(5 790)	(66,5%)	981	11,3%	8 001	91,9%	5 519	63,4%	8 711	2,0%	-	-	-	-
Commercial	467	,9%	3 380	6,7%	25 162	50,0%	21 349	42,4%	50 358	11,8%	-	-	-	-
Households	11 287	3,4%	12 065	3,7%	15 664	4,8%	290 577	88,2%	329 592	77,4%	-	-	-	-
Other	2 078	5,6%	1 241	3,3%	854	2,3%	33 187	88,8%	37 361	8,8%	-	-	-	-
Total By Customer Group	**8 043**	**1,9%**	**17 666**	**4,1%**	**49 680**	**11,7%**	**350 632**	**82,3%**	**426 021**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	39	100,0%	-	-	-	-	39	,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 756	72,7%	300	5,8%	-	-	1 110	21,5%	5 166	41,7%
Auditor-General	-	-	810	11,6%	258	3,7%	5 917	84,7%	6 986	56,3%
Other	97	46,3%	25	11,9%	-	-	87	41,8%	209	1,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 853**	**31,1%**	**1 174**	**9,5%**	**258**	**2,1%**	**7 115**	**57,4%**	**12 401**	**100,0%**

Contact Details

Municipal Manager	Mr Walter Hendricks	028 214 3363
Chief Financial Officer	Mr Paul Mabhena	028 214 3453

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		
	Budget	First Quarter		Year to Date		First Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Operating Revenue and Expenditure								
Operating Revenue	**2 017 871**	**542 639**	**26,9%**	**542 639**	**26,9%**	**518 249**	**28,2%**	**4,7%**
Exchange Revenue								
Service charges - Electricity	745 540	197 299	26,5%	197 299	26,5%	180 688	28,4%	9,2%
Service charges - Water	209 109	44 254	21,2%	44 254	21,2%	44 034	24,9%	,5%
Service charges - Waste Water Management	129 533	30 558	23,6%	30 558	23,6%	29 312	24,7%	4,3%
Service charges - Waste Management	115 444	28 981	25,1%	28 981	25,1%	27 700	25,4%	4,6%
Sale of Goods and Rendering of Services	63 725	22 144	34,7%	22 144	34,7%	30 502	29,7%	(27,4%)
Agency services	7 500	1 975	26,3%	1 975	26,3%	1 821	25,6%	8,4%
Interest	0	-	-	-	-	-	-	-
Interest earned from Receivables	12 500	1 955	15,6%	1 955	15,6%	2 888	30,7%	(32,3%)
Interest earned from Current and Non Current Assets	55 000	10 497	19,1%	10 497	19,1%	13 035	25,4%	(19,5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	452	317	70,2%	317	70,2%	223	11,8%	42,3%
Rental from Fixed Assets	7 544	2 374	31,5%	2 374	31,5%	2 070	36,5%	14,7%
Licence and permits	780	359	46,0%	359	46,0%	203	26,0%	77,1%
Special rating levies	15 420	3 951	25,6%	3 951	25,6%	-	-	(100,0%)
Operational Revenue	5 554	3 101	55,8%	3 101	55,8%	2 502	29,3%	24,0%
Non-Exchange Revenue								
Property rates	383 977	99 591	25,9%	99 591	25,9%	94 339	26,1%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 537	13 326	25,4%	13 326	25,4%	11 275	25,1%	18,2%
Licences or permits	2 000	542	27,1%	542	27,1%	483	24,2%	12,3%
Transfer and subsidies - Operational	205 957	79 684	38,7%	79 684	38,7%	75 585	39,7%	5,4%
Interest	2 300	333	14,5%	333	14,5%	559	26,5%	(40,4%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	3 000	1 398	46,6%	1 398	46,6%	1 030	13,5%	35,8%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**2 112 340**	**426 967**	**20,2%**	**426 967**	**20,2%**	**396 312**	**20,4%**	**7,7%**
Employee related costs	618 840	125 619	20,3%	125 619	20,3%	121 332	20,7%	3,5%
Remuneration of councillors	14 012	3 459	24,7%	3 459	24,7%	3 183	22,9%	8,7%
Bulk purchases - electricity	556 160	125 368	22,5%	125 368	22,5%	107 824	22,3%	16,3%
Inventory consumed	76 168	10 884	14,3%	10 884	14,3%	9 545	15,6%	14,0%
Debt impairment	70 770	17 693	25,0%	17 693	25,0%	13 349	25,0%	32,5%
Depreciation and amortisation	167 211	41 803	25,0%	41 803	25,0%	39 613	25,0%	5,5%
Interest	51 227	769	1,5%	769	1,5%	1 036	2,1%	(25,8%)
Contracted services	356 644	40 823	11,4%	40 823	11,4%	43 795	13,8%	(6,8%)
Transfers and subsidies	16 770	5 205	31,0%	5 205	31,0%	5 497	31,6%	(5,3%)
Irrecoverable debts written off	20 000	10 989	54,9%	10 989	54,9%	-	-	(100,0%)
Operational costs	164 539	44 356	27,0%	44 356	27,0%	51 139	26,6%	(13,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(94 469)**	**115 672**	**-**	**115 672**	**-**	**121 938**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	101 549	8 678	8,5%	8 678	8,5%	57	,1%	15 045,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 080**	**124 350**		**124 350**		**121 995**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 080**	**124 350**		**124 350**		**121 995**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 080**	**124 350**		**124 350**		**121 995**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 080**	**124 350**		**124 350**		**121 995**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**258 346**	**21 403**	**8,3%**	**21 403**	**8,3%**	**10 866**	**5,9%**	**97,0%**
National Government	76 207	4 585	6,0%	4 585	6,0%	57	,1%	7 901,8%
Provincial Government	25 342	4 093	16,2%	4 093	16,2%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**101 549**	**8 678**	**8,5%**	**8 678**	**8,5%**	**57**	**,1%**	**15 045,0%**
Borrowing	106 337	10 252	9,6%	10 252	9,6%	8 236	8,9%	24,5%
Internally generated funds	50 460	2 473	4,9%	2 473	4,9%	2 574	9,9%	(3,9%)
Capital Expenditure Functional	**258 346**	**21 403**	**8,3%**	**21 403**	**8,3%**	**10 866**	**5,9%**	**97,0%**
Municipal governance and administration	**3 500**	**2 434**	**69,5%**	**2 434**	**69,5%**	**2 278**	**65,3%**	**6,8%**
Executive and Council	70	-	-	-	-	-	-	-
Finance and administration	3 430	2 434	71,0%	2 434	71,0%	2 278	76,7%	6,8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**72 520**	**7 878**	**10,9%**	**7 878**	**10,9%**	**65**	**,2%**	**12 046,3%**
Community and Social Services	6 625	-	-	-	-	-	-	-
Sport And Recreation	33 901	3 785	11,2%	3 785	11,2%	-	-	(100,0%)
Public Safety	7 452	-	-	-	-	65	1,6%	(100,0%)
Housing	24 542	4 093	16,7%	4 093	16,7%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 954**	**39**	**,2%**	**39**	**,2%**	**108**	**3,3%**	**(63,8%)**
Planning and Development	1 554	39	2,5%	39	2,5%	108	11,0%	(63,8%)
Road Transport	17 400	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**163 372**	**11 052**	**6,8%**	**11 052**	**6,8%**	**8 416**	**5,8%**	**31,3%**
Energy sources	60 218	1 274	2,1%	1 274	2,1%	1 433	2,7%	(11,1%)
Water Management	63 653	8 484	13,3%	8 484	13,3%	57	,1%	14 706,2%
Waste Water Management	34 560	1 295	3,7%	1 295	3,7%	6 926	15,2%	(81,3%)
Waste Management	4 940	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 First Quarter Actual Expenditure	2025/26 First Quarter 1st Q as % of Main appropriation	2025/26 Year to Date Actual Expenditure	2025/26 Year to Date Total Expenditure as % of main appropriation	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter Total Expenditure as % of main appropriation	Q1 of 2024/25 to Q1 of 2025/26
Cash Flow from Operating Activities								
Receipts	**2 238 051**	**8 317**	**,4%**	**8 317**	**,4%**	**6 197**	**,3%**	**34,2%**
Property rates	395 673	9	-	9	-	31	-	(71,3%)
Service charges	1 389 842	394	-	394	-	551	-	(28,5%)
Other revenue	90 030	7 242	8,0%	7 242	8,0%	5 615	44,1%	29,0%
Transfers and Subsidies - Operational	205 457	672	,3%	672	,3%	-	-	(100,0%)
Transfers and Subsidies - Capital	102 049	-	-	-	-	-	-	-
Interest	55 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 945 851)**	**(301 007)**	**15,5%**	**(301 007)**	**15,5%**	**(300 561)**	**17,3%**	**,1%**
Suppliers and employees	(1 894 624)	(301 007)	15,9%	(301 007)	15,9%	(300 561)	17,8%	,1%
Finance charges	(51 227)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**292 200**	**(292 690)**	**(100,2%)**	**(292 690)**	**(100,2%)**	**(294 364)**	**(229,9%)**	**(,6%)**
Cash Flow from Investing Activities								
Receipts	**30 167**	**(2 643)**	**(8,8%)**	**(2 643)**	**(8,8%)**	**(2 275)**	**91,9%**	**16,2%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 167	(2 643)	(8,8%)	(2 643)	(8,8%)	(2 275)	91,9%	16,2%
Payments	**(258 346)**	**(31 162)**	**12,1%**	**(31 162)**	**12,1%**	**(12 708)**	**6,9%**	**145,2%**
Capital assets	(258 346)	(31 162)	12,1%	(31 162)	12,1%	(12 708)	6,9%	145,2%
Net Cash from/(used) Investing Activities	**(228 178)**	**(33 805)**	**14,8%**	**(33 805)**	**14,8%**	**(14 983)**	**8,0%**	**125,6%**
Cash Flow from Financing Activities								
Receipts	**90 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(154 654)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(154 654)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(64 654)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(632)**	**(326 494)**	**51 622,2%**	**(326 494)**	**51 622,2%**	**(309 347)**	**692,5%**	**5,5%**
Cash/cash equivalents at the year begin:	787 000	934 965	118,8%	934 965	118,8%	-	-	(100,0%)
Cash/cash equivalents at the year end:	786 368	608 471	77,4%	608 471	77,4%	367 311	56,7%	65,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	25 328	52,3%	2 067	4,3%	1 534	3,2%	19 525	40,3%	48 454	19,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 650	61,1%	5 303	6,8%	2 499	3,2%	22 582	28,9%	78 034	31,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 256	72,5%	1 695	3,5%	617	1,3%	11 045	22,7%	48 613	19,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 725	56,5%	1 309	5,0%	868	3,3%	9 139	35,1%	26 042	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 053	54,6%	1 311	5,1%	795	3,1%	9 587	37,2%	25 746	10,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 001	68,6%	35	2,4%	31	2,1%	393	26,9%	1 461	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	831	3,8%	160	,7%	179	,8%	20 713	94,7%	21 884	8,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 560)	646,6%	674	(24,8%)	656	(24,2%)	13 514	(497,6%)	(2 716)	(1,1%)	-	-	-	-
Total By Income Source	**121 285**	**49,0%**	**12 554**	**5,1%**	**7 179**	**2,9%**	**106 498**	**43,0%**	**247 517**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 505	25,2%	552	9,2%	298	5,0%	3 622	60,6%	5 977	2,4%	-	-	-	-
Commercial	15 295	74,2%	1 449	7,0%	100	,5%	3 763	18,3%	20 606	8,3%	-	-	-	-
Households	106 574	47,8%	10 547	4,7%	6 781	3,0%	98 881	44,4%	222 783	90,0%	-	-	-	-
Other	(2 088)	112,9%	6	(,3%)	0	-	232	(12,5%)	(1 849)	(,7%)	-	-	-	-
Total By Customer Group	**121 285**	**49,0%**	**12 554**	**5,1%**	**7 179**	**2,9%**	**106 498**	**43,0%**	**247 517**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	6 653	100,0%	-	-	-	-	-	-	6 653	21,9%
VAT (output less input)	23 711	100,0%	-	-	-	-	-	-	23 711	78,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**30 364**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**30 364**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
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	**558 404**	**160 566**	**28,8%**	**160 566**	**28,8%**	**151 320**	**30,4%**	**6,1%**
Exchange Revenue								
Service charges - Electricity	219 513	54 600	24,9%	54 600	24,9%	50 775	26,8%	7,5%
Service charges - Water	47 514	11 388	24,0%	11 388	24,0%	9 211	21,0%	23,6%
Service charges - Waste Water Management	19 772	4 742	24,0%	4 742	24,0%	4 544	28,0%	4,4%
Service charges - Waste Management	30 866	8 024	26,0%	8 024	26,0%	7 035	29,5%	14,1%
Sale of Goods and Rendering of Services	12 839	3 647	28,4%	3 647	28,4%	3 821	28,3%	(4,6%)
Agency services	4 581	957	20,9%	957	20,9%	905	22,5%	5,8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	790	228	28,9%	228	28,9%	531	36,0%	(57,0%)
Interest earned from Current and Non Current Assets	5 553	843	15,2%	843	15,2%	1 477	19,3%	(42,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 365	675	28,5%	675	28,5%	649	23,5%	3,9%
Licence and permits	63	1	2,1%	1	2,1%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	2 810	841	29,9%	841	29,9%	397	14,5%	111,6%
Non-Exchange Revenue								
Property rates	118 732	49 735	41,9%	49 735	41,9%	47 976	45,5%	3,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 087	441	10,8%	441	10,8%	223	19,6%	98,2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 813	19 552	28,8%	19 552	28,8%	19 207	32,4%	1,8%
Interest	4 919	886	18,0%	886	18,0%	823	29,4%	7,7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	16 185	4 006	24,8%	4 006	24,8%	3 748	23,5%	6,9%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**544 816**	**120 137**	**22,1%**	**120 137**	**22,1%**	**104 684**	**20,9%**	**14,8%**
Employee related costs	198 236	44 127	22,3%	44 127	22,3%	41 650	22,2%	5,9%
Remuneration of councillors	7 670	1 723	22,5%	1 723	22,5%	1 540	24,4%	11,9%
Bulk purchases - electricity	142 069	51 124	36,0%	51 124	36,0%	36 588	25,8%	39,7%
Inventory consumed	41 949	4 179	10,0%	4 179	10,0%	4 467	11,1%	(6,5%)
Debt impairment	14 154	(641)	(4,5%)	(641)	(4,5%)	-	-	(100,0%)
Depreciation and amortisation	12 463	3 116	25,0%	3 116	25,0%	3 108	25,0%	,2%
Interest	7 424	-	-	-	-	-	-	-
Contracted services	50 882	4 608	9,1%	4 608	9,1%	4 572	13,5%	,8%
Transfers and subsidies	2 919	240	8,2%	240	8,2%	189	7,3%	27,4%
Irrecoverable debts written off	6 578	641	9,7%	641	9,7%	-	-	(100,0%)
Operational costs	60 461	11 019	18,2%	11 019	18,2%	12 569	23,6%	(12,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	9	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 588**	**40 429**	**-**	**40 429**	**-**	**46 637**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	11 860	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 448**	**40 429**		**40 429**		**46 637**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 448**	**40 429**		**40 429**		**46 637**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 448**	**40 429**		**40 429**		**46 637**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 448**	**40 429**		**40 429**		**46 637**		

Part 2: Capital Revenue and Expenditure

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	**41 826**	**1 560**	**3,7%**	**1 560**	**3,7%**	**1 472**	**2,0%**	**6,0%**
National Government	11 860	599	5,1%	599	5,1%	456	1,8%	31,4%
Provincial Government	-	-	-	-	-	15	,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 860**	**599**	**5,1%**	**599**	**5,1%**	**471**	**1,7%**	**27,2%**
Borrowing	-	-	-	-	-	249	1,2%	(100,0%)
Internally generated funds	29 966	961	3,2%	961	3,2%	752	3,1%	27,8%
Capital Expenditure Functional	**41 826**	**1 560**	**3,7%**	**1 560**	**3,7%**	**1 472**	**2,0%**	**6,0%**
Municipal governance and administration	**7 478**	**82**	**1,1%**	**82**	**1,1%**	**55**	**2,8%**	**48,2%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	7 478	82	1,1%	82	1,1%	55	2,8%	48,2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**1 284**	**-**	**-**	**-**	**-**	**169**	**1,7%**	**(100,0%)**
Community and Social Services	250	-	-	-	-	16	,9%	(100,0%)
Sport And Recreation	1 034	-	-	-	-	152	2,0%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 152**	**714**	**4,4%**	**714**	**4,4%**	**432**	**1,7%**	**65,2%**
Planning and Development	43	1	3,4%	1	3,4%	64	6,0%	(97,7%)
Road Transport	16 110	712	4,4%	712	4,4%	368	1,5%	93,5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**16 911**	**764**	**4,5%**	**764**	**4,5%**	**816**	**2,2%**	**(6,4%)**
Energy sources	7 129	-	-	-	-	-	-	-
Water Management	3 219	-	-	-	-	367	2,5%	(100,0%)
Waste Water Management	4 814	764	15,9%	764	15,9%	201	3,4%	281,1%
Waste Management	1 750	-	-	-	-	249	2,8%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**636 820**	**143 873**	**22,6%**	**143 873**	**22,6%**	**124 893**	**21,3%**	**15,2%**
Property rates	116 294	16 639	14,3%	16 639	14,3%	15 707	15,2%	5,9%
Service charges	367 301	76 044	20,7%	76 044	20,7%	65 212	20,5%	16,6%
Other revenue	63 006	21 390	33,9%	21 390	33,9%	17 033	25,6%	25,6%
Transfers and Subsidies - Operational	67 113	22 066	32,9%	22 066	32,9%	20 060	33,8%	10,0%
Transfers and Subsidies - Capital	11 860	6 632	55,9%	6 632	55,9%	6 479	23,8%	2,4%
Interest	11 246	1 102	9,8%	1 102	9,8%	402	3,4%	174,3%
Dividends	-	-	-	-	-	-	-	-
Payments	**(570 584)**	**(115 711)**	**20,3%**	**(115 711)**	**20,3%**	**(120 034)**	**22,8%**	**(3,6%)**
Suppliers and employees	(564 144)	(115 711)	20,5%	(115 711)	20,5%	(120 034)	23,2%	(3,6%)
Finance charges	(6 440)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**66 236**	**28 162**	**42,5%**	**28 162**	**42,5%**	**4 858**	**8,3%**	**479,6%**
Cash Flow from Investing Activities								
Receipts	**-**	**7 756**	**-**	**7 756**	**-**	**0**	**-**	**1 882 476,7%**
Proceeds on disposal of PPE	-	7 756	-	7 756	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	0	-	0	-	0	-	14,1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(47 640)**	**(14 832)**	**31,1%**	**(14 832)**	**31,1%**	**(4 812)**	**5,7%**	**208,2%**
Capital assets	(47 640)	(14 832)	31,1%	(14 832)	31,1%	(4 812)	5,7%	208,2%
Net Cash from/(used) Investing Activities	**(47 640)**	**(7 076)**	**14,9%**	**(7 076)**	**14,9%**	**(4 812)**	**6,3%**	**47,1%**
Cash Flow from Financing Activities								
Receipts	**-**	**190**	**-**	**190**	**-**	**91**	**,5%**	**109,5%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	190	-	190	-	91	-	109,5%
Payments	**(8 400)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(8 400)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(8 400)**	**190**	**(2,3%)**	**190**	**(2,3%)**	**91**	**,8%**	**109,5%**
Net Increase/(Decrease) in cash held	**10 196**	**21 276**	**208,7%**	**21 276**	**208,7%**	**137**	**(2,0%)**	**15 378,2%**
Cash/cash equivalents at the year begin:	67 444	50 012	74,2%	50 012	74,2%	67 332	46,9%	(25,7%)
Cash/cash equivalents at the year end:	**77 640**	**71 288**	**91,8%**	**71 288**	**91,8%**	**63 436**	**46,4%**	**12,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	4 703	19,3%	1 767	7,2%	1 058	4,3%	16 866	69,1%	24 394	21,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 642	62,3%	2 619	11,1%	566	2,4%	5 680	24,2%	23 507	20,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 800	11,3%	1 870	3,7%	30 744	60,1%	12 778	25,0%	51 191	44,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 867	17,0%	808	7,4%	474	4,3%	7 820	71,3%	10 969	9,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 198	20,6%	1 135	7,3%	635	4,1%	10 530	67,9%	15 497	13,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	63	2,7%	343	14,8%	85	3,7%	1 823	78,8%	2 314	2,0%	-	-	-	-
Interest on Arrear Debtor Accounts	406	5,5%	375	5,1%	337	4,6%	6 236	84,8%	7 354	6,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 871)	107,6%	174	(,9%)	217	(1,1%)	1 084	(5,6%)	(19 396)	(16,7%)	-	-	-	-
Total By Income Source	**9 807**	**8,5%**	**9 090**	**7,8%**	**34 117**	**29,5%**	**62 815**	**54,2%**	**115 829**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(3 123)	(85,8%)	517	14,2%	494	13,6%	5 755	158,0%	3 642	3,1%	-	-	-	-
Commercial	7 331	37,1%	1 922	9,7%	5 691	28,8%	4 830	24,4%	19 774	17,1%	-	-	-	-
Households	4 232	4,7%	6 640	7,3%	27 911	30,7%	52 041	57,3%	90 826	78,4%	-	-	-	-
Other	1 367	86,1%	11	,7%	21	1,3%	190	12,0%	1 588	1,4%	-	-	-	-
Total By Customer Group	**9 807**	**8,5%**	**9 090**	**7,8%**	**34 117**	**29,5%**	**62 815**	**54,2%**	**115 829**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	15 336	100,0%	-	-	-	-	-	-	15 336	95,6%
Bulk Water	-	-	9	100,0%	-	-	-	-	9	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	374	65,0%	16	2,8%	-	-	186	32,2%	576	3,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	124	100,0%	-	-	-	-	-	-	124	,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 834**	**98,7%**	**25**	**,2%**	**-**	**-**	**186**	**1,2%**	**16 045**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**541 946**	**144 249**	**26,6%**	**144 249**	**26,6%**	**118 650**	**23,8%**	**21,6%**
Exchange Revenue								
Service charges - Electricity	156 495	38 392	24,5%	38 392	24,5%	36 645	28,7%	4,8%
Service charges - Water	27 430	6 560	23,9%	6 560	23,9%	5 970	22,5%	9,9%
Service charges - Waste Water Management	24 734	5 941	24,0%	5 941	24,0%	7 093	32,3%	(16,2%)
Service charges - Waste Management	18 080	4 494	24,9%	4 494	24,9%	4 150	25,5%	8,3%
Sale of Goods and Rendering of Services	94 510	17 839	18,9%	17 839	18,9%	823	26,7%	2 067,0%
Agency services	2 859	769	26,9%	769	26,9%	763	25,8%	,8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 029	418	20,6%	418	20,6%	479	26,6%	(12,6%)
Interest earned from Current and Non Current Assets	13 000	4 122	31,7%	4 122	31,7%	4 203	42,0%	(1,9%)
Dividends	2	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	824	351	42,6%	351	42,6%	284	46,1%	23,7%
Licence and permits	1 463	406	27,8%	406	27,8%	400	34,1%	1,6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 497	4 052	270,8%	4 052	270,8%	410	28,3%	889,3%
Non-Exchange Revenue								
Property rates	66 090	19 575	29,6%	19 575	29,6%	18 318	29,7%	6,9%
Surcharges and Taxes	1 443	381	26,4%	381	26,4%	354	24,5%	7,8%
Fines, penalties and forfeits	57 078	17 131	30,0%	17 131	30,0%	14 995	30,6%	14,2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 709	22 670	32,5%	22 670	32,5%	22 113	13,7%	2,5%
Interest	395	112	28,4%	112	28,4%	129	31,4%	(12,8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	4 108	915	22,3%	915	22,3%	934	24,9%	(2,1%)
Gains on disposal of Assets	200	121	60,4%	121	60,4%	588	-	(79,4%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**564 230**	**118 834**	**21,1%**	**118 834**	**21,1%**	**89 407**	**17,1%**	**32,9%**
Employee related costs	159 871	32 875	20,6%	32 875	20,6%	29 871	20,0%	10,1%
Remuneration of councillors	6 405	1 427	22,3%	1 427	22,3%	1 417	22,4%	,7%
Bulk purchases - electricity	135 182	29 574	21,9%	29 574	21,9%	28 983	26,0%	2,0%
Inventory consumed	12 938	2 565	19,8%	2 565	19,8%	2 809	24,0%	(8,7%)
Debt impairment	24 226	10 750	44,4%	10 750	44,4%	3 413	21,3%	215,0%
Depreciation and amortisation	21 527	4 962	23,0%	4 962	23,0%	4 865	23,1%	2,0%
Interest	10 226	877	8,6%	877	8,6%	44	,5%	1 906,7%
Contracted services	137 259	22 802	16,6%	22 802	16,6%	5 654	4,0%	303,3%
Transfers and subsidies	1 420	127	9,0%	127	9,0%	263	20,2%	(51,5%)
Irrecoverable debts written off	24 374	5 750	23,6%	5 750	23,6%	6 338	23,2%	(9,3%)
Operational costs	30 800	7 124	23,1%	7 124	23,1%	5 752	19,3%	23,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 284)**	**25 415**	**-**	**25 415**	**-**	**29 243**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	65 057	2 893	4,4%	2 893	4,4%	1 786	4,0%	62,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 773**	**28 308**		**28 308**		**31 029**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 773**	**28 308**		**28 308**		**31 029**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 773**	**28 308**		**28 308**		**31 029**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 773**	**28 308**		**28 308**		**31 029**		

Part 2: Capital Revenue and Expenditure

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	**102 616**	**3 309**	**3,2%**	**3 309**	**3,2%**	**5 760**	**9,4%**	**(42,5%)**
National Government	55 229	2 461	4,5%	2 461	4,5%	1 786	7,3%	37,8%
Provincial Government	9 628	432	4,5%	432	4,5%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	200	-	-	-	-	-	-	-
Transfers recognised - capital	**65 057**	**2 893**	**4,4%**	**2 893**	**4,4%**	**1 786**	**4,0%**	**62,0%**
Borrowing	6 050	-	-	-	-	1 344	17,2%	(100,0%)
Internally generated funds	31 509	416	1,3%	416	1,3%	2 631	30,8%	(84,2%)
Capital Expenditure Functional	**102 616**	**3 309**	**3,2%**	**3 309**	**3,2%**	**5 760**	**9,4%**	**(42,5%)**
Municipal governance and administration	**19 145**	**102**	**,5%**	**102**	**,5%**	**122**	**7,9%**	**(16,4%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	19 145	102	,5%	102	,5%	122	8,8%	(16,4%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**5 808**	**29**	**,5%**	**29**	**,5%**	**6**	**,1%**	**377,5%**
Community and Social Services	230	5	2,1%	5	2,1%	2	1,5%	200,1%
Sport And Recreation	4 628	24	,5%	24	,5%	-	-	(100,0%)
Public Safety	950	-	-	-	-	4	1,5%	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 869**	**1 849**	**9,8%**	**1 849**	**9,8%**	**5 058**	**29,8%**	**(63,4%)**
Planning and Development	696	432	62,1%	432	62,1%	-	-	(100,0%)
Road Transport	18 173	1 417	7,8%	1 417	7,8%	5 058	30,9%	(72,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**58 794**	**1 330**	**2,3%**	**1 330**	**2,3%**	**574**	**1,5%**	**131,6%**
Energy sources	14 995	1	-	1	-	-	-	(100,0%)
Water Management	34 650	1 321	3,8%	1 321	3,8%	501	2,9%	163,8%
Waste Water Management	8 789	2	-	2	-	2	-	3,3%
Waste Management	360	5	1,3%	5	1,3%	71	2,1%	(93,6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**594 781**	**172 117**	**28,9%**	**172 117**	**28,9%**	**208 266**	**38,6%**	**(17,4%)**
Property rates	62 786	56 934	90,7%	56 934	90,7%	135 036	220,2%	(57,8%)
Service charges	251 643	39 288	15,6%	39 288	15,6%	39 785	18,1%	(1,3%)
Other revenue	39 004	8 197	21,0%	8 197	21,0%	10 393	24,9%	(21,1%)
Transfers and Subsidies - Operational	160 987	50 787	31,5%	50 787	31,5%	23 051	14,2%	120,3%
Transfers and Subsidies - Capital	65 057	16 813	25,8%	16 813	25,8%	-	-	(100,0%)
Interest	15 303	98	,6%	98	,6%	-	-	(100,0%)
Dividends	2	-	-	-	-	-	-	-
Payments	**(516 442)**	**(86 483)**	**16,7%**	**(86 483)**	**16,7%**	**(71 717)**	**14,2%**	**20,6%**
Suppliers and employees	(511 585)	(86 484)	16,9%	(86 484)	16,9%	(71 717)	14,3%	20,6%
Finance charges	(3 437)	0	-	0	-	-	-	(100,0%)
Transfers and grants	(1 420)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**78 339**	**85 634**	**109,3%**	**85 634**	**109,3%**	**136 548**	**394,3%**	**(37,3%)**
Cash Flow from Investing Activities								
Receipts	**200**	**3 802**	**1 901,2%**	**3 802**	**1 901,2%**	**86**	**-**	**4 308,7%**
Proceeds on disposal of PPE	200	121	60,4%	121	60,4%	86	-	40,1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	3 682	-	3 682	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(116 669)**	**(34 759)**	**29,8%**	**(34 759)**	**29,8%**	**(38 514)**	**63,1%**	**(9,7%)**
Capital assets	(116 669)	(34 759)	29,8%	(34 759)	29,8%	(38 514)	63,1%	(9,7%)
Net Cash from/(used) Investing Activities	**(116 469)**	**(30 957)**	**26,6%**	**(30 957)**	**26,6%**	**(38 427)**	**63,0%**	**(19,4%)**
Cash Flow from Financing Activities								
Receipts	**6 050**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 050	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(5 366)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(5 366)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**684**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(37 446)**	**54 677**	**(146,0%)**	**54 677**	**(146,0%)**	**98 121**	**(438,7%)**	**(44,3%)**
Cash/cash equivalents at the year begin:	141 103	198 196	140,5%	198 196	140,5%	107 614	121,4%	84,2%
Cash/cash equivalents at the year end:	**103 657**	**263 478**	**254,2%**	**263 478**	**254,2%**	**276 637**	**417,6%**	**(4,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	,2%	0	-	-	-	181	99,8%	182	,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 999	87,7%	127	1,1%	54	,5%	1 224	10,7%	11 405	22,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 854	51,5%	642	3,7%	487	2,8%	7 218	42,0%	17 201	34,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 904	34,3%	332	3,9%	352	4,2%	4 868	57,6%	8 455	16,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 392	34,9%	264	3,8%	308	4,5%	3 893	56,8%	6 857	13,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(35)	(39,9%)	54	62,0%	-	-	68	77,9%	87	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	182	4,0%	81	1,8%	147	3,3%	4 113	90,9%	4 523	9,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 139)	(79,5%)	252	17,6%	178	12,4%	2 143	149,5%	1 434	2,9%	-	-	-	-
Total By Income Source	**23 157**	**46,2%**	**1 752**	**3,5%**	**1 526**	**3,0%**	**23 709**	**47,3%**	**50 143**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	937	67,8%	176	12,7%	1	,1%	268	19,4%	1 383	2,8%	-	-	-	-
Commercial	7 713	91,9%	56	,7%	26	,3%	597	7,1%	8 391	16,7%	-	-	-	-
Households	13 618	35,5%	1 330	3,5%	1 449	3,8%	22 016	57,3%	38 414	76,6%	-	-	-	-
Other	888	45,4%	190	9,7%	50	2,6%	828	42,3%	1 956	3,9%	-	-	-	-
Total By Customer Group	**23 157**	**46,2%**	**1 752**	**3,5%**	**1 526**	**3,0%**	**23 709**	**47,3%**	**50 143**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	-	-	-	-	-	-	221	100,0%	221	(5,5%)
VAT (output less input)	(1 332)	100,0%	-	-	-	-	-	-	(1 332)	33,3%
Pensions / Retirement deductions	-	-	-	-	-	-	311	100,0%	311	(7,8%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	990	86,7%	147	12,9%	0	-	4	,4%	1 141	(28,5%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(44)	1,0%	(42)	1,0%	(44)	1,0%	(4 215)	97,0%	(4 344)	108,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(386)**	**9,6%**	**105**	**(2,6%)**	**(44)**	**1,1%**	**(3 678)**	**91,9%**	**(4 002)**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
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	**306 812**	**81 580**	**26,6%**	**81 580**	**26,6%**	**80 956**	**26,8%**	**,8%**
Exchange Revenue								
Service charges - Electricity	-	158	-	158	-	59	7,0%	166,4%
Service charges - Water	-	9	-	9	-	9	25,8%	(1,0%)
Service charges - Waste Water Management	150	22	14,9%	22	14,9%	23	10,4%	(2,6%)
Service charges - Waste Management	18 621	4 864	26,1%	4 864	26,1%	3 337	22,3%	45,8%
Sale of Goods and Rendering of Services	144 147	29 292	20,3%	29 292	20,3%	30 124	313,2%	(2,8%)
Agency services	13 951	3 448	24,7%	3 448	24,7%	3 459	25,0%	(,3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	318	24	7,7%	24	7,7%	68	22,8%	(64,4%)
Interest earned from Current and Non Current Assets	9 202	1 250	13,6%	1 250	13,6%	1 496	19,7%	(16,4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 165	4 136	25,6%	4 136	25,6%	3 676	26,1%	12,5%
Licence and permits	1 445	283	19,6%	283	19,6%	218	17,4%	30,1%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 356	238	17,6%	238	17,6%	216	29,6%	10,2%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 798	37 856	38,3%	37 856	38,3%	38 271	16,7%	(1,1%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 660	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**306 767**	**69 315**	**22,6%**	**69 315**	**22,6%**	**67 057**	**22,1%**	**3,4%**
Employee related costs	173 064	39 758	23,0%	39 758	23,0%	36 913	21,9%	7,7%
Remuneration of councillors	7 136	1 717	24,1%	1 717	24,1%	1 557	22,9%	10,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	44 121	11 312	25,6%	11 312	25,6%	14 955	32,5%	(24,4%)
Debt impairment	100	-	-	-	-	-	-	-
Depreciation and amortisation	3 697	924	25,0%	924	25,0%	883	24,0%	4,7%
Interest	1 427	167	11,7%	167	11,7%	390	16,1%	(57,1%)
Contracted services	35 245	3 947	11,2%	3 947	11,2%	4 543	11,8%	(13,1%)
Transfers and subsidies	1 000	514	51,4%	514	51,4%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	40 976	10 974	26,8%	10 974	26,8%	7 817	21,9%	40,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**45**	**12 265**	**-**	**12 265**	**-**	**13 899**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	500	-	-	-	-	1 200	44,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**545**	**12 265**		**12 265**		**15 099**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**545**	**12 265**		**12 265**		**15 099**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**545**	**12 265**		**12 265**		**15 099**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**545**	**12 265**		**12 265**		**15 099**		

Part 2: Capital Revenue and Expenditure

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	**14 878**	**7**	**-**	**7**	**-**	**331**	**2,9%**	**(97,8%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	500	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	9 200	-	-	-	-	-	-	-
Internally generated funds	5 178	7	,1%	7	,1%	331	4,5%	(97,8%)
Capital Expenditure Functional	**14 878**	**7**	**-**	**7**	**-**	**331**	**2,9%**	**(97,8%)**
Municipal governance and administration	**1 600**	**7**	**,4%**	**7**	**,4%**	**312**	**15,1%**	**(97,9%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 600	7	,4%	7	,4%	312	15,1%	(97,9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 820**	**1**	**-**	**1**	**-**	**19**	**,3%**	**(95,3%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	250	1	,3%	1	,3%	-	-	(100,0%)
Public Safety	1 700	-	-	-	-	3	,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	1 870	-	-	-	-	16	3,0%	(100,0%)
Economic and Environmental Services	**258**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	20	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	238	-	-	-	-	-	-	-
Trading Services	**9 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	9 200	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**304 652**	**50 480**	**16,6%**	**50 480**	**16,6%**	**170 227**	**57,0%**	**(70,3%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	18 771	12	,1%	12	,1%	-	-	(100,0%)
Other revenue	177 063	12 971	7,3%	12 971	7,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	98 798	37 497	38,0%	37 497	38,0%	170 227	74,1%	(78,0%)
Transfers and Subsidies - Capital	500	-	-	-	-	-	-	-
Interest	9 520	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(301 207)**	**(25 035)**	**8,3%**	**(25 035)**	**8,3%**	**(25 581)**	**8,4%**	**(2,1%)**
Suppliers and employees	(297 947)	(25 035)	8,4%	(25 035)	8,4%	(25 581)	8,4%	(2,1%)
Finance charges	(460)	-	-	-	-	-	-	-
Transfers and grants	(2 800)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 444**	**25 445**	**738,7%**	**25 445**	**738,7%**	**144 646**	**(1 966,0%)**	**(82,4%)**
Cash Flow from Investing Activities								
Receipts	**1 355**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 660	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 305)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(14 878)**	**(8)**	**,1%**	**(8)**	**,1%**	**(380)**	**3,3%**	**(97,8%)**
Capital assets	(14 878)	(8)	,1%	(8)	,1%	(380)	3,3%	(97,8%)
Net Cash from/(used) Investing Activities	**(13 522)**	**(8)**	**,1%**	**(8)**	**,1%**	**(380)**	**9,3%**	**(97,8%)**
Cash Flow from Financing Activities								
Receipts	**9 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 200	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(7 101)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(7 101)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2 099**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(7 979)**	**25 436**	**(318,8%)**	**25 436**	**(318,8%)**	**144 265**	**(984,5%)**	**(82,4%)**
Cash/cash equivalents at the year begin:	72 325	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**64 346**	**17 550**	**27,3%**	**17 550**	**27,3%**	**165 775**	**291,5%**	**(89,4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	7	4,7%	3	2,1%	6	3,9%	135	89,3%	151	2,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	79	71,3%	8	6,9%	3	3,0%	21	18,8%	111	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1	,7%	1	,7%	134	98,6%	135	2,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 955	53,0%	118	2,1%	49	,9%	2 450	44,0%	5 571	93,3%	-	-	-	-
Total By Income Source	**3 041**	**51,0%**	**129**	**2,2%**	**59**	**1,0%**	**2 739**	**45,9%**	**5 969**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 603	94,0%	-	-	-	-	102	6,0%	1 705	28,6%	-	-	-	-
Commercial	170	10,1%	0	-	0	-	1 518	89,9%	1 689	28,3%	-	-	-	-
Households	1 268	49,2%	129	5,0%	58	2,3%	1 120	43,5%	2 575	43,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 041**	**51,0%**	**129**	**2,2%**	**59**	**1,0%**	**2 739**	**45,9%**	**5 969**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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)	(93)	100,0%	-	-	-	-	-	-	(93)	(8,4%)
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	147	12,3%	1 049	87,7%	-	-	-	-	1 195	108,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**54**	**4,9%**	**1 049**	**95,1%**	**-**	**-**	**1**	**,1%**	**1 103**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
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	**254 396**	**67 953**	**26,7%**	**67 953**	**26,7%**	**35 320**	**14,0%**	**92,4%**
Exchange Revenue								
Service charges - Electricity	107 694	25 374	23,6%	25 374	23,6%	17 040	19,0%	48,9%
Service charges - Water	30 912	6 512	21,1%	6 512	21,1%	3 780	15,7%	72,3%
Service charges - Waste Water Management	7 384	2 878	39,0%	2 878	39,0%	1 745	16,8%	65,0%
Service charges - Waste Management	9 258	2 840	30,7%	2 840	30,7%	1 710	17,0%	66,0%
Sale of Goods and Rendering of Services	295	136	46,1%	136	46,1%	35	8,3%	289,1%
Agency services	1 450	352	24,3%	352	24,3%	263	18,2%	33,6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 594	2 391	27,8%	2 391	27,8%	2 265	28,9%	5,6%
Interest earned from Current and Non Current Assets	1 003	230	22,9%	230	22,9%	238	15,8%	(3,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	493	184	37,4%	184	37,4%	109	9,5%	69,6%
Licence and permits	230	51	22,1%	51	22,1%	33	5,0%	54,2%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	200	82	41,1%	82	41,1%	58	87,9%	41,3%
Non-Exchange Revenue								
Property rates	29 723	7 455	25,1%	7 455	25,1%	4 707	16,7%	58,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	231	137	59,3%	137	59,3%	25	1,0%	436,5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 464	18 281	34,2%	18 281	34,2%	2 385	3,6%	666,4%
Interest	3 465	864	24,9%	864	24,9%	808	27,5%	7,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	184	-	184	-	118	-	55,3%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**262 857**	**50 803**	**19,3%**	**50 803**	**19,3%**	**40 852**	**16,3%**	**24,4%**
Employee related costs	97 832	24 967	25,5%	24 967	25,5%	16 799	19,0%	48,6%
Remuneration of councillors	3 526	910	25,8%	910	25,8%	334	9,2%	172,4%
Bulk purchases - electricity	82 476	15 158	18,4%	15 158	18,4%	15 699	25,9%	(3,4%)
Inventory consumed	8 331	858	10,3%	858	10,3%	657	6,6%	30,6%
Debt impairment	13 468	-	-	-	-	-	-	-
Depreciation and amortisation	13 179	3 295	25,0%	3 295	25,0%	2 052	16,7%	60,5%
Interest	1 346	531	39,5%	531	39,5%	17	1,3%	3 003,8%
Contracted services	20 447	2 557	12,5%	2 557	12,5%	1 868	5,3%	36,9%
Transfers and subsidies	590	71	12,0%	71	12,0%	-	-	(100,0%)
Irrecoverable debts written off	-	30	-	30	-	321	-	(90,8%)
Operational costs	21 662	2 427	11,2%	2 427	11,2%	3 104	11,6%	(21,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 461)**	**17 150**	**-**	**17 150**	**-**	**(5 532)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	15 779	6 174	39,1%	6 174	39,1%	2 624	11,8%	135,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 317**	**23 323**		**23 323**		**(2 909)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 317**	**23 323**		**23 323**		**(2 909)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 317**	**23 323**		**23 323**		**(2 909)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 317**	**23 323**		**23 323**		**(2 909)**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**13 721**	**5 614**	**40,9%**	**5 614**	**40,9%**	**2 447**	**7,4%**	**129,4%**
National Government	12 503	5 099	40,8%	5 099	40,8%	2 447	8,0%	108,4%
Provincial Government	1 217	514	42,2%	514	42,2%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 721**	**5 614**	**40,9%**	**5 614**	**40,9%**	**2 447**	**7,4%**	**129,4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**13 721**	**5 614**	**40,9%**	**5 614**	**40,9%**	**2 447**	**7,4%**	**129,4%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**13 721**	**5 614**	**40,9%**	**5 614**	**40,9%**	**2 447**	**7,4%**	**129,4%**
Energy sources	2 967	-	-	-	-	-	-	-
Water Management	1 217	514	42,2%	514	42,2%	-	-	(100,0%)
Waste Water Management	9 536	5 099	53,5%	5 099	53,5%	803	4,5%	534,8%
Waste Management	-	-	-	-	-	1 644	96,7%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**275 591**	**70 966**	**25,8%**	**70 966**	**25,8%**	**35 376**	**17,6%**	**100,6%**
Property rates	27 286	5 529	20,3%	5 529	20,3%	3 051	12,1%	81,2%
Service charges	151 165	29 390	19,4%	29 390	19,4%	23 951	27,7%	22,7%
Other revenue	24 122	5 286	21,9%	5 286	21,9%	871	11,0%	507,1%
Transfers and Subsidies - Operational	53 464	22 427	41,9%	22 427	41,9%	7 502	12,0%	198,9%
Transfers and Subsidies - Capital	15 779	8 335	52,8%	8 335	52,8%	-	-	(100,0%)
Interest	3 775	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(251 357)**	**(10 671)**	**4,2%**	**(10 671)**	**4,2%**	**(32 611)**	**15,0%**	**(67,3%)**
Suppliers and employees	(250 011)	(10 671)	4,3%	(10 671)	4,3%	(32 611)	15,0%	(67,3%)
Finance charges	(1 346)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**24 234**	**60 296**	**248,8%**	**60 296**	**248,8%**	**2 765**	**(16,1%)**	**2 080,8%**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(15 779)**	**(5 537)**	**35,1%**	**(5 537)**	**35,1%**	**(426)**	**1,9%**	**1 199,7%**
Capital assets	(15 779)	(5 537)	35,1%	(5 537)	35,1%	(426)	1,9%	1 199,7%
Net Cash from/(used) Investing Activities	**(15 779)**	**(5 537)**	**35,1%**	**(5 537)**	**35,1%**	**(426)**	**1,9%**	**1 199,7%**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**8 455**	**54 759**	**647,6%**	**54 759**	**647,6%**	**2 339**	**(5,9%)**	**2 241,3%**
Cash/cash equivalents at the year begin:	9 707	23 018	237,1%	23 018	237,1%	-	-	(100,0%)
Cash/cash equivalents at the year end:	18 162	77 776	428,2%	77 776	428,2%	391	,8%	19 812,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	2 865	7,7%	1 167	3,1%	1 033	2,8%	32 159	86,4%	37 225	21,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 181	38,4%	712	12,5%	426	7,5%	2 363	41,6%	5 683	3,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 730	7,7%	766	2,2%	680	1,9%	31 313	88,2%	35 489	20,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	976	4,6%	470	2,2%	398	1,9%	19 470	91,3%	21 315	12,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 843	5,9%	784	2,5%	618	2,0%	28 041	89,6%	31 286	18,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	37	,1%	67	,2%	85	,2%	39 705	99,5%	39 894	23,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 337)	(336,1%)	314	19,8%	225	14,2%	6 385	402,2%	1 588	,9%	-	-	-	-
Total By Income Source	**5 296**	**3,1%**	**4 280**	**2,5%**	**3 466**	**2,0%**	**159 436**	**92,4%**	**172 479**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 510)	377,8%	717	(108,0%)	465	(70,0%)	663	(99,8%)	(664)	(,4%)	-	-	-	-
Commercial	790	9,3%	184	2,2%	164	1,9%	7 313	86,5%	8 450	4,9%	-	-	-	-
Households	7 003	4,6%	3 223	2,1%	2 694	1,8%	137 835	91,4%	150 755	87,4%	-	-	-	-
Other	14	,1%	156	1,1%	144	1,0%	13 625	97,8%	13 938	8,1%	-	-	-	-
Total By Customer Group	**5 296**	**3,1%**	**4 280**	**2,5%**	**3 466**	**2,0%**	**159 436**	**92,4%**	**172 479**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10 435	14,2%	10 134	13,8%	9 317	12,7%	43 372	59,2%	73 258	67,2%
Bulk Water	43	100,0%	-	-	-	-	-	-	43	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	434	24,4%	58	3,3%	49	2,8%	1 238	69,6%	1 779	1,6%
Auditor-General	1 363	6,7%	240	1,2%	170	,8%	18 617	91,3%	20 391	18,7%
Other	781	5,7%	550	4,0%	88	,6%	12 202	89,6%	13 621	12,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 056**	**12,0%**	**10 983**	**10,1%**	**9 625**	**8,8%**	**75 429**	**69,1%**	**109 092**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Dillo Sereo	028 551 8000
Chief Financial Officer	Mr Lucky Steenkamp	028 551 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
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	**807 340**	**200 759**	**24,9%**	**200 759**	**24,9%**	**183 049**	**25,1%**	**9,7%**
Exchange Revenue								
Service charges - Electricity	256 387	51 871	20,2%	51 871	20,2%	52 635	23,1%	(1,5%)
Service charges - Water	58 186	11 278	19,4%	11 278	19,4%	11 458	21,1%	(1,6%)
Service charges - Waste Water Management	32 413	8 737	27,0%	8 737	27,0%	7 712	25,5%	13,3%
Service charges - Waste Management	37 496	10 854	28,9%	10 854	28,9%	9 643	27,5%	12,6%
Sale of Goods and Rendering of Services	52 668	3 003	5,7%	3 003	5,7%	5 532	17,0%	(45,7%)
Agency services	3 716	825	22,2%	825	22,2%	816	23,3%	1,2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 019	828	27,4%	828	27,4%	830	29,1%	(,2%)
Interest earned from Current and Non Current Assets	36 046	1 328	3,7%	1 328	3,7%	11 467	47,0%	(88,4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 622	1 632	35,3%	1 632	35,3%	1 288	32,4%	26,7%
Licence and permits	-	1	-	1	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	11 390	1 731	15,2%	1 731	15,2%	561	6,9%	208,5%
Non-Exchange Revenue								
Property rates	148 312	46 975	31,7%	46 975	31,7%	45 165	32,9%	4,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60 606	23 286	38,4%	23 286	38,4%	3 250	5,7%	616,6%
Licences or permits	2 552	532	20,8%	532	20,8%	577	24,0%	(7,8%)
Transfer and subsidies - Operational	75 755	28 575	37,7%	28 575	37,7%	28 047	34,7%	1,9%
Interest	911	174	19,1%	174	19,1%	190	22,1%	(8,7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	13 264	3 411	25,7%	3 411	25,7%	3 765	30,1%	(9,4%)
Gains on disposal of Assets	10 000	5 720	57,2%	5 720	57,2%	114	,8%	4 914,8%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**805 898**	**137 879**	**17,1%**	**137 879**	**17,1%**	**118 503**	**16,1%**	**16,4%**
Employee related costs	270 128	56 107	20,8%	56 107	20,8%	33 650	13,6%	66,7%
Remuneration of councillors	9 690	2 239	23,1%	2 239	23,1%	1 491	15,4%	50,2%
Bulk purchases - electricity	212 192	50 961	24,0%	50 961	24,0%	52 945	27,5%	(3,7%)
Inventory consumed	47 787	8 649	18,1%	8 649	18,1%	7 522	15,2%	15,0%
Debt impairment	4 014	-	-	-	-	-	-	-
Depreciation and amortisation	52 188	-	-	-	-	-	-	-
Interest	19 809	-	-	-	-	(5)	-	(100,0%)
Contracted services	81 852	9 946	12,2%	9 946	12,2%	11 026	16,3%	(9,8%)
Transfers and subsidies	2 502	454	18,1%	454	18,1%	307	15,3%	47,7%
Irrecoverable debts written off	56 546	2 417	4,3%	2 417	4,3%	3 216	6,0%	(24,9%)
Operational costs	49 189	7 105	14,4%	7 105	14,4%	8 350	18,6%	(14,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 442**	**62 881**	**-**	**62 881**	**-**	**64 546**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	62 341	12 480	20,0%	12 480	20,0%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 783**	**75 360**		**75 360**		**64 546**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**63 783**	**75 360**		**75 360**		**64 546**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 783**	**75 360**		**75 360**		**64 546**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 783**	**75 360**		**75 360**		**64 546**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**187 628**	**44 868**	**23,9%**	**44 868**	**23,9%**	**7 323**	**3,8%**	**512,7%**
National Government	15 021	1 385	9,2%	1 385	9,2%	3 984	21,4%	(65,2%)
Provincial Government	47 320	36 736	77,6%	36 736	77,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**62 341**	**38 121**	**61,1%**	**38 121**	**61,1%**	**3 984**	**4,1%**	**856,8%**
Borrowing	50 000	86	,2%	86	,2%	-	-	(100,0%)
Internally generated funds	75 287	6 661	8,8%	6 661	8,8%	3 339	3,4%	99,5%
Capital Expenditure Functional	**187 628**	**44 868**	**23,9%**	**44 868**	**23,9%**	**7 323**	**3,8%**	**512,7%**
Municipal governance and administration	**16 417**	**475**	**2,9%**	**475**	**2,9%**	**318**	**13,0%**	**49,3%**
Executive and Council	148	106	71,6%	106	71,6%	28	55,4%	276,2%
Finance and administration	16 269	369	2,3%	369	2,3%	290	12,1%	27,2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 982**	**384**	**4,8%**	**384**	**4,8%**	**826**	**5,0%**	**(53,4%)**
Community and Social Services	1 002	155	15,5%	155	15,5%	74	18,1%	109,5%
Sport And Recreation	3 551	199	5,6%	199	5,6%	19	1,5%	934,1%
Public Safety	1 183	30	2,5%	30	2,5%	43	1,3%	(30,0%)
Housing	2 246	-	-	-	-	690	6,1%	(100,0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 928**	**772**	**2,2%**	**772**	**2,2%**	**4 188**	**9,0%**	**(81,6%)**
Planning and Development	47	22	46,6%	22	46,6%	44	64,8%	(49,9%)
Road Transport	34 386	730	2,1%	730	2,1%	4 102	8,9%	(82,2%)
Environmental Protection	495	20	4,0%	20	4,0%	43	18,7%	(54,1%)
Trading Services	**127 831**	**43 237**	**33,8%**	**43 237**	**33,8%**	**1 991**	**1,5%**	**2 071,9%**
Energy sources	78 821	40 874	51,9%	40 874	51,9%	-	-	(100,0%)
Water Management	21 900	809	3,7%	809	3,7%	1 947	14,5%	(58,4%)
Waste Water Management	18 530	-	-	-	-	44	,4%	(100,0%)
Waste Management	8 580	1 554	18,1%	1 554	18,1%	-	-	(100,0%)
Other	**470**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**861 622**	**514 449**	**59,7%**	**514 449**	**59,7%**	**857 193**	**111,0%**	**(40,0%)**
Property rates	145 346	41 475	28,5%	41 475	28,5%	40 014	29,8%	3,7%
Service charges	407 609	110 652	27,1%	110 652	27,1%	101 435	27,0%	9,1%
Other revenue	97 699	317 977	325,5%	317 977	325,5%	668 308	1 003,5%	(52,4%)
Transfers and Subsidies - Operational	107 341	35 252	32,8%	35 252	32,8%	37 123	45,9%	(5,0%)
Transfers and Subsidies - Capital	61 792	8 584	13,9%	8 584	13,9%	10 027	9,2%	(14,4%)
Interest	41 836	509	1,2%	509	1,2%	287	5,0%	77,4%
Dividends	-	-	-	-	-	-	-	-
Payments	**(743 429)**	**(415 052)**	**55,8%**	**(415 052)**	**55,8%**	**(551 667)**	**86,6%**	**(24,8%)**
Suppliers and employees	(729 618)	(415 052)	56,9%	(415 052)	56,9%	(551 667)	88,7%	(24,8%)
Finance charges	(11 309)	-	-	-	-	-	-	-
Transfers and grants	(2 502)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**118 193**	**99 396**	**84,1%**	**99 396**	**84,1%**	**305 526**	**226,3%**	**(67,5%)**
Cash Flow from Investing Activities								
Receipts	**10 000**	**5 720**	**57,2%**	**5 720**	**57,2%**	**114**	**,8%**	**4 914,8%**
Proceeds on disposal of PPE	10 000	5 720	57,2%	5 720	57,2%	114	,8%	4 914,8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(215 773)**	**(44 868)**	**20,8%**	**(44 868)**	**20,8%**	**(7 323)**	**3,8%**	**512,7%**
Capital assets	(215 773)	(44 868)	20,8%	(44 868)	20,8%	(7 323)	3,8%	512,7%
Net Cash from/(used) Investing Activities	**(205 773)**	**(39 148)**	**19,0%**	**(39 148)**	**19,0%**	**(7 209)**	**4,0%**	**443,1%**
Cash Flow from Financing Activities								
Receipts	**51 594**	**6 138**	**11,9%**	**6 138**	**11,9%**	**202**	**13,4%**	**2 935,5%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 594	6 138	384,9%	6 138	384,9%	202	13,4%	2 935,5%
Payments	**(24 251)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(24 251)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**27 343**	**6 138**	**22,4%**	**6 138**	**22,4%**	**202**	**(1,0%)**	**2 935,5%**
Net Increase/(Decrease) in cash held	**(60 236)**	**66 386**	**(110,2%)**	**66 386**	**(110,2%)**	**298 519**	**(458,0%)**	**(77,8%)**
Cash/cash equivalents at the year begin:	392 575	422 950	107,7%	422 950	107,7%	487 521	108,8%	(13,2%)
Cash/cash equivalents at the year end:	**332 339**	**505 343**	**152,1%**	**505 343**	**152,1%**	**786 040**	**205,3%**	**(35,7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	4 636	26,0%	1 231	6,9%	1 026	5,7%	10 963	61,4%	17 856	19,3%	487	2,7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 685	69,7%	1 110	5,7%	574	2,9%	4 253	21,7%	19 622	21,2%	43	,2%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 956	45,3%	3 364	19,2%	509	2,9%	5 724	32,6%	17 553	19,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 713	20,3%	849	6,3%	834	6,2%	8 981	67,1%	13 377	14,5%	353	2,6%	-	-
Receivables from Exchange Transactions - Waste Management	3 017	24,4%	873	7,1%	739	6,0%	7 739	62,6%	12 367	13,4%	403	3,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	338	4,6%	292	4,0%	283	3,9%	6 379	87,5%	7 291	7,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	607	14,1%	193	4,5%	668	15,5%	2 837	65,9%	4 305	4,7%	116	2,7%	-	-
Total By Income Source	**32 953**	**35,7%**	**7 911**	**8,6%**	**4 633**	**5,0%**	**46 875**	**50,7%**	**92 372**	**100,0%**	**1 403**	**1,5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	636	35,6%	571	32,0%	142	8,0%	436	24,4%	1 785	1,9%	-	-	-	-
Commercial	9 012	48,9%	1 951	10,6%	972	5,3%	6 502	35,3%	18 438	20,0%	-	-	-	-
Households	23 305	32,3%	5 390	7,5%	3 518	4,9%	39 937	55,4%	72 149	78,1%	1 403	1,9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**32 953**	**35,7%**	**7 911**	**8,6%**	**4 633**	**5,0%**	**46 875**	**50,7%**	**92 372**	**100,0%**	**1 403**	**1,5%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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)	19 033	100,0%	-	-	-	-	-	-	19 033	29,8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 183	100,0%	-	-	-	-	-	-	6 183	9,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	38 678	100,0%	-	-	-	-	-	-	38 678	60,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**63 893**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**63 893**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
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	**1 962 973**	**467 561**	**23,8%**	**467 561**	**23,8%**	**465 746**	**27,5%**	**,4%**
Exchange Revenue								
Service charges - Electricity	834 930	179 567	21,5%	179 567	21,5%	175 263	25,9%	2,5%
Service charges - Water	188 263	34 436	18,3%	34 436	18,3%	29 838	17,3%	15,4%
Service charges - Waste Water Management	106 431	25 788	24,2%	25 788	24,2%	23 276	24,1%	10,8%
Service charges - Waste Management	105 700	26 164	24,8%	26 164	24,8%	24 047	23,4%	8,8%
Sale of Goods and Rendering of Services	22 219	17 530	78,9%	17 530	78,9%	5 794	29,0%	202,6%
Agency services	9 086	2 567	28,3%	2 567	28,3%	2 343	25,6%	9,6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 955	3 575	23,9%	3 575	23,9%	3 119	25,2%	14,6%
Interest earned from Current and Non Current Assets	72 018	14 238	19,8%	14 238	19,8%	17 939	32,9%	(20,6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 603	2 616	27,2%	2 616	27,2%	6 010	59,5%	(56,5%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	28 323	10 857	38,3%	10 857	38,3%	(143)	(,3%)	(7 691,3%)
Non-Exchange Revenue								
Property rates	296 392	77 547	26,2%	77 547	26,2%	67 081	26,1%	15,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 098	2 885	13,7%	2 885	13,7%	14 305	258,5%	(79,8%)
Licences or permits	1 455	377	25,9%	377	25,9%	327	23,1%	15,1%
Transfer and subsidies - Operational	227 592	62 468	27,4%	62 468	27,4%	76 521	37,3%	(18,4%)
Interest	1 190	287	24,1%	287	24,1%	214	15,2%	33,8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	23 766	6 660	28,0%	6 660	28,0%	6 436	21,7%	3,5%
Gains on disposal of Assets	(49)	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	13 376	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 976 793**	**392 869**	**19,9%**	**392 869**	**19,9%**	**635 486**	**36,9%**	**(38,2%)**
Employee related costs	485 475	109 050	22,5%	109 050	22,5%	128 220	28,8%	(15,0%)
Remuneration of councillors	14 727	3 739	25,4%	3 739	25,4%	3 478	22,5%	7,5%
Bulk purchases - electricity	704 738	155 217	22,0%	155 217	22,0%	220 099	38,6%	(29,5%)
Inventory consumed	119 244	12 017	10,1%	12 017	10,1%	70 427	63,4%	(82,9%)
Debt impairment	45 137	-	-	-	-	56 070	197,6%	(100,0%)
Depreciation and amortisation	154 239	38 713	25,1%	38 713	25,1%	47 742	30,3%	(18,9%)
Interest	35 271	-	-	-	-	8 595	23,6%	(100,0%)
Contracted services	257 830	43 182	16,7%	43 182	16,7%	50 382	23,3%	(14,3%)
Transfers and subsidies	12 981	6 073	46,8%	6 073	46,8%	4 521	44,2%	34,3%
Irrecoverable debts written off	28 581	(901)	(3,2%)	(901)	(3,2%)	6 491	24,5%	(113,9%)
Operational costs	117 575	25 780	21,9%	25 780	21,9%	26 177	24,9%	(1,5%)
Losses on disposal of Assets	995	-	-	-	-	2 194	233,6%	(100,0%)
Other Losses	-	-	-	-	-	11 088	-	(100,0%)
Surplus/(Deficit)	**(13 820)**	**74 692**	**-**	**74 692**	**-**	**(169 740)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	50 504	4 745	9,4%	4 745	9,4%	7 290	17,2%	(34,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	79 985	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**36 684**	**79 437**		**79 437**		**(82 465)**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**36 684**	**79 437**		**79 437**		**(82 465)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36 684**	**79 437**		**79 437**		**(82 465)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36 684**	**79 437**		**79 437**		**(82 465)**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**402 929**	**34 813**	**8,6%**	**34 813**	**8,6%**	**56 050**	**12,8%**	**(37,9%)**
National Government	31 891	3 999	12,5%	3 999	12,5%	9 549	41,8%	(58,1%)
Provincial Government	13 370	163	1,2%	163	1,2%	(2 896)	(20,6%)	(105,6%)
District Municipality	-	-	-	-	-	77	76,5%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 260**	**4 162**	**9,2%**	**4 162**	**9,2%**	**6 729**	**18,2%**	**(38,2%)**
Borrowing	194 350	14 315	7,4%	14 315	7,4%	11 149	5,8%	28,4%
Internally generated funds	163 319	16 336	10,0%	16 336	10,0%	38 172	18,4%	(57,2%)
Capital Expenditure Functional	**402 929**	**36 105**	**9,0%**	**36 105**	**9,0%**	**344 992**	**78,8%**	**(89,5%)**
Municipal governance and administration	**8 976**	**3 548**	**39,5%**	**3 548**	**39,5%**	**237 314**	**515,4%**	**(98,5%)**
Executive and Council	25	62	246,4%	62	246,4%	11	34,1%	439,8%
Finance and administration	8 951	3 486	38,9%	3 486	38,9%	237 302	515,8%	(98,5%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**32 121**	**2 920**	**9,1%**	**2 920**	**9,1%**	**80 645**	**226,0%**	**(96,4%)**
Community and Social Services	3 936	642	16,3%	642	16,3%	301	5,4%	113,4%
Sport And Recreation	12 755	2 085	16,3%	2 085	16,3%	4 239	39,6%	(50,8%)
Public Safety	6 580	77	1,2%	77	1,2%	163	2,6%	(52,6%)
Housing	8 850	115	1,3%	115	1,3%	75 943	575,1%	(99,8%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 334**	**1 721**	**4,6%**	**1 721**	**4,6%**	**6 432**	**27,0%**	**(73,2%)**
Planning and Development	7 050	1 027	14,6%	1 027	14,6%	2 070	61,3%	(50,4%)
Road Transport	24 554	658	2,7%	658	2,7%	4 283	21,7%	(84,6%)
Environmental Protection	5 730	35	,6%	35	,6%	79	10,1%	(55,2%)
Trading Services	**324 499**	**27 917**	**8,6%**	**27 917**	**8,6%**	**20 602**	**6,2%**	**35,5%**
Energy sources	166 296	18 609	11,2%	18 609	11,2%	9 998	5,3%	86,1%
Water Management	74 136	3 449	4,7%	3 449	4,7%	10 404	21,7%	(66,8%)
Waste Water Management	79 067	5 859	7,4%	5 859	7,4%	19 620	23,2%	(70,1%)
Waste Management	5 000	-	-	-	-	(19 420)	(201,7%)	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**1 899 534**	**485 939**	**25,6%**	**485 939**	**25,6%**	**438 737**	**26,6%**	**10,8%**
Property rates	290 464	91 629	31,5%	91 629	31,5%	77 909	30,9%	17,6%
Service charges	1 199 051	268 462	22,4%	268 462	22,4%	279 059	27,4%	(3,8%)
Other revenue	74 430	63 990	86,0%	63 990	86,0%	23 598	30,7%	171,2%
Transfers and Subsidies - Operational	227 592	61 858	27,2%	61 858	27,2%	58 170	28,3%	6,3%
Transfers and Subsidies - Capital	50 504	-	-	-	-	-	-	-
Interest	57 493	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**-**	**(363 086)**	**-**	**(363 086)**	**-**	**(96 238)**	**-**	**277,3%**
Suppliers and employees	-	(363 086)	-	(363 086)	-	(96 238)	-	277,3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 899 534**	**122 853**	**6,5%**	**122 853**	**6,5%**	**342 499**	**20,7%**	**(64,1%)**
Cash Flow from Investing Activities								
Receipts	**158 509**	**7 272**	**4,6%**	**7 272**	**4,6%**	**(11 306)**	**(1 120,9%)**	**(164,3%)**
Proceeds on disposal of PPE	3 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 009	3	,1%	3	,1%	(3 806)	(76,0%)	(100,1%)
Decrease (increase) in non-current investments	150 000	7 269	4,8%	7 269	4,8%	(7 500)	100,0%	(196,9%)
Payments	**-**	**(78 075)**	**-**	**(78 075)**	**-**	**(117 813)**	**-**	**(33,7%)**
Capital assets	-	(78 075)	-	(78 075)	-	(117 813)	-	(33,7%)
Net Cash from/(used) Investing Activities	**158 509**	**(70 803)**	**(44,7%)**	**(70 803)**	**(44,7%)**	**(129 119)**	**(12 801,0%)**	**(45,2%)**
Cash Flow from Financing Activities								
Receipts	**194 350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	194 350	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**194 350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 252 392**	**52 050**	**2,3%**	**52 050**	**2,3%**	**213 379**	**11,5%**	**(75,6%)**
Cash/cash equivalents at the year begin:	435 876	547 039	125,5%	547 039	125,5%	580 716	155,3%	(5,8%)
Cash/cash equivalents at the year end:	**2 688 268**	**599 089**	**22,3%**	**599 089**	**22,3%**	**794 095**	**35,7%**	**(24,6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	14 408	21,6%	3 753	5,6%	2 640	4,0%	45 948	68,8%	66 748	24,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 790	47,9%	10 845	12,1%	6 251	7,0%	29 393	32,9%	89 278	32,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 129	55,5%	1 790	5,5%	863	2,6%	11 906	36,4%	32 688	11,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 811	19,8%	1 780	4,5%	1 370	3,5%	28 490	72,2%	39 451	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 819	26,0%	1 465	4,9%	1 089	3,6%	19 748	65,6%	30 120	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	2,2%	5	1,2%	167	41,7%	220	54,9%	401	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 492	13,0%	858	4,5%	823	4,3%	15 013	78,2%	19 186	6,9%	-	-	-	-
Total By Income Source	**93 456**	**33,6%**	**20 495**	**7,4%**	**13 204**	**4,8%**	**150 717**	**54,2%**	**277 873**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 956	37,9%	828	16,0%	181	3,5%	2 194	42,5%	5 158	1,9%	-	-	-	-
Commercial	31 454	42,2%	9 918	13,3%	6 323	8,5%	26 767	35,9%	74 462	26,8%	-	-	-	-
Households	55 399	29,7%	9 204	4,9%	6 320	3,4%	115 909	62,0%	186 831	67,2%	-	-	-	-
Other	4 648	40,7%	546	4,8%	381	3,3%	5 847	51,2%	11 422	4,1%	-	-	-	-
Total By Customer Group	**93 456**	**33,6%**	**20 495**	**7,4%**	**13 204**	**4,8%**	**150 717**	**54,2%**	**277 873**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	84 846	100,0%	-	-	-	-	-	-	84 846	83,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 311	99,6%	(268)	(1,5%)	-	-	333	1,9%	17 375	17,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**102 157**	**99,9%**	**(268)**	**(,3%)**	**-**	**-**	**333**	**,3%**	**102 221**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**3 869 689**	**836 022**	**21,6%**	**836 022**	**21,6%**	**771 419**	**21,7%**	**8,4%**
Exchange Revenue								
Service charges - Electricity	1 272 286	287 595	22,6%	287 595	22,6%	255 538	22,7%	12,5%
Service charges - Water	242 591	42 560	17,5%	42 560	17,5%	35 656	14,5%	19,4%
Service charges - Waste Water Management	200 295	53 266	26,6%	53 266	26,6%	45 534	26,6%	17,0%
Service charges - Waste Management	181 444	47 422	26,1%	47 422	26,1%	41 368	25,5%	14,6%
Sale of Goods and Rendering of Services	156 916	36 636	23,3%	36 636	23,3%	26 679	19,5%	37,3%
Agency services	21 653	5 321	24,6%	5 321	24,6%	4 187	20,2%	27,1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 368	1 835	7,9%	1 835	7,9%	6 064	27,2%	(69,7%)
Interest earned from Current and Non Current Assets	32 395	33 931	104,7%	33 931	104,7%	20 692	34,5%	64,0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 680	3 214	56,6%	3 214	56,6%	3 172	59,6%	1,3%
Licence and permits	847	222	26,2%	222	26,2%	297	38,0%	(25,4%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	80 857	10 338	12,8%	10 338	12,8%	13 464	22,5%	(23,2%)
Non-Exchange Revenue								
Property rates	511 915	147 256	28,8%	147 256	28,8%	137 008	28,5%	7,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 076	5 766	5,9%	5 766	5,9%	3 084	3,3%	87,0%
Licences or permits	4 565	375	8,2%	375	8,2%	538	12,3%	(30,2%)
Transfer and subsidies - Operational	765 031	153 002	20,0%	153 002	20,0%	171 025	24,5%	(10,5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	24 377	7 282	29,9%	7 282	29,9%	7 121	28,5%	2,3%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	247 394	-	-	-	-	(10)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**3 907 341**	**638 651**	**16,3%**	**638 651**	**16,3%**	**587 597**	**16,8%**	**8,7%**
Employee related costs	866 553	176 654	20,4%	176 654	20,4%	156 170	19,0%	13,1%
Remuneration of councillors	32 676	6 690	20,5%	6 690	20,5%	6 411	20,6%	4,4%
Bulk purchases - electricity	987 428	212 213	21,5%	212 213	21,5%	214 375	27,3%	(1,0%)
Inventory consumed	347 151	20 829	6,0%	20 829	6,0%	20 103	5,6%	3,6%
Debt impairment	104 898	-	-	-	-	-	-	-
Depreciation and amortisation	279 237	44 355	15,9%	44 355	15,9%	51 322	25,0%	(13,6%)
Interest	69 770	-	-	-	-	-	-	-
Contracted services	873 085	120 484	13,8%	120 484	13,8%	93 025	11,2%	29,5%
Transfers and subsidies	105 770	1 647	1,6%	1 647	1,6%	898	1,0%	83,4%
Irrecoverable debts written off	11 854	25 003	210,9%	25 003	210,9%	10 878	96,4%	129,8%
Operational costs	178 305	30 646	17,2%	30 646	17,2%	34 649	22,2%	(11,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	50 615	130	,3%	130	,3%	(234)	(,5%)	(155,7%)
Surplus/(Deficit)	**(37 652)**	**197 371**	**-**	**197 371**	**-**	**183 822**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	119 582	32 694	27,3%	32 694	27,3%	161 408	41,7%	(79,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 931**	**230 065**		**230 065**		**345 230**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**81 931**	**230 065**		**230 065**		**345 230**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 931**	**230 065**		**230 065**		**345 230**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 931**	**230 065**		**230 065**		**345 230**		

Part 2: Capital Revenue and Expenditure

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	**907 018**	**159 022**	**17,5%**	**159 022**	**17,5%**	**206 025**	**16,8%**	**(22,8%)**
National Government	142 410	28 933	20,3%	28 933	20,3%	115 567	34,0%	(75,0%)
Provincial Government	696	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**143 106**	**28 933**	**20,2%**	**28 933**	**20,2%**	**115 567**	**33,9%**	**(75,0%)**
Borrowing	563 940	112 934	20,0%	112 934	20,0%	57 666	12,4%	95,8%
Internally generated funds	199 973	17 155	8,6%	17 155	8,6%	32 792	7,8%	(47,7%)
Capital Expenditure Functional	**907 018**	**159 022**	**17,5%**	**159 022**	**17,5%**	**206 025**	**16,8%**	**(22,8%)**
Municipal governance and administration	**40 896**	**6 296**	**15,4%**	**6 296**	**15,4%**	**747**	**4,4%**	**743,1%**
Executive and Council	15	-	-	-	-	-	-	-
Finance and administration	40 826	6 260	15,3%	6 260	15,3%	747	4,4%	738,3%
Internal audit	55	36	65,6%	36	65,6%	-	-	(100,0%)
Community and Public Safety	**30 082**	**855**	**2,8%**	**855**	**2,8%**	**10 519**	**11,0%**	**(91,9%)**
Community and Social Services	3 660	(0)	-	(0)	-	187	1,7%	(100,1%)
Sport And Recreation	6 230	-	-	-	-	9 714	20,1%	(100,0%)
Public Safety	15 752	856	5,4%	856	5,4%	618	2,0%	38,5%
Housing	840	-	-	-	-	-	-	-
Health	3 600	-	-	-	-	-	-	-
Economic and Environmental Services	**197 041**	**75 168**	**38,1%**	**75 168**	**38,1%**	**47 549**	**13,6%**	**58,1%**
Planning and Development	11 212	103	,9%	103	,9%	3 475	10,3%	(97,0%)
Road Transport	185 829	75 065	40,4%	75 065	40,4%	44 074	14,0%	70,3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**638 999**	**76 703**	**12,0%**	**76 703**	**12,0%**	**147 211**	**19,3%**	**(47,9%)**
Energy sources	140 552	3 379	2,4%	3 379	2,4%	10 983	5,6%	(69,2%)
Water Management	232 825	39 035	16,8%	39 035	16,8%	103 058	35,5%	(62,1%)
Waste Water Management	243 772	33 049	13,6%	33 049	13,6%	32 752	12,8%	,9%
Waste Management	21 850	1 239	5,7%	1 239	5,7%	417	1,8%	196,7%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**4 169 993**	**2 698 025**	**64,7%**	**2 698 025**	**64,7%**	**2 973 176**	**71,2%**	**(9,3%)**
Property rates	547 846	2 288 380	417,7%	2 288 380	417,7%	2 435 235	522,6%	(6,0%)
Service charges	2 303 190	170 950	7,4%	170 950	7,4%	156 978	9,4%	8,9%
Other revenue	366 949	53 139	14,5%	53 139	14,5%	52 742	9,9%	,8%
Transfers and Subsidies - Operational	833 785	152 591	18,3%	152 591	18,3%	94 860	13,6%	60,9%
Transfers and Subsidies - Capital	85 828	32 965	38,4%	32 965	38,4%	233 361	31,1%	(85,9%)
Interest	32 395	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(3 636 703)**	**(1 713 725)**	**47,1%**	**(1 713 725)**	**47,1%**	**(800 843)**	**24,2%**	**114,0%**
Suppliers and employees	(3 468 761)	(1 713 725)	49,4%	(1 713 725)	49,4%	(800 843)	24,8%	114,0%
Finance charges	(70 813)	-	-	-	-	-	-	-
Transfers and grants	(97 129)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**533 290**	**984 300**	**184,6%**	**984 300**	**184,6%**	**2 172 333**	**249,5%**	**(54,7%)**
Cash Flow from Investing Activities								
Receipts	**-**	**79 784**	**-**	**79 784**	**-**	**65 918**	**-**	**21,0%**
Proceeds on disposal of PPE	-	479	-	479	-	115	-	318,1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	79 305	-	79 305	-	65 803	-	20,5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(907 018)**	**(177 803)**	**19,6%**	**(177 803)**	**19,6%**	**(234 784)**	**19,2%**	**(24,3%)**
Capital assets	(907 018)	(177 803)	19,6%	(177 803)	19,6%	(234 784)	19,2%	(24,3%)
Net Cash from/(used) Investing Activities	**(907 018)**	**(98 019)**	**10,8%**	**(98 019)**	**10,8%**	**(168 866)**	**13,8%**	**(42,0%)**
Cash Flow from Financing Activities								
Receipts	**563 464**	**80**	**-**	**80**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	563 940	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(476)	80	(16,7%)	80	(16,7%)	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**563 464**	**80**	**-**	**80**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**189 735**	**886 360**	**467,2%**	**886 360**	**467,2%**	**2 003 467**	**1 789,9%**	**(55,8%)**
Cash/cash equivalents at the year begin:	693 192	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	882 927	886 366	100,4%	886 366	100,4%	3 360 484	837,7%	(73,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 195	21,1%	6 433	4,1%	5 523	3,5%	112 283	71,3%	157 434	21,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	205 741	82,8%	4 244	1,7%	3 399	1,4%	35 040	14,1%	248 424	33,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 069	56,8%	1 866	2,8%	1 437	2,1%	25 660	38,3%	67 033	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	26 305	25,0%	4 332	4,1%	3 657	3,5%	70 952	67,4%	105 246	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	25 057	24,7%	4 306	4,2%	3 654	3,6%	68 304	67,4%	101 322	13,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	20,1%	26	8,5%	20	6,6%	198	64,8%	306	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 490	3,2%	311	,7%	384	,8%	43 681	95,2%	45 866	6,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 983)	(83,6%)	1 117	4,9%	1 418	6,2%	39 156	172,4%	22 708	3,0%	-	-	-	-
Total By Income Source	**310 936**	**41,6%**	**22 636**	**3,0%**	**19 491**	**2,6%**	**395 276**	**52,8%**	**748 338**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 876	61,6%	763	4,3%	532	3,0%	5 476	31,0%	17 647	2,4%	-	-	-	-
Commercial	71 204	63,5%	1 955	1,7%	1 706	1,5%	37 233	33,2%	112 099	15,0%	-	-	-	-
Households	227 571	37,1%	19 850	3,2%	17 131	2,8%	349 361	56,9%	613 912	82,0%	-	-	-	-
Other	1 285	27,4%	68	1,4%	123	2,6%	3 205	68,5%	4 680	,6%	-	-	-	-
Total By Customer Group	**310 936**	**41,6%**	**22 636**	**3,0%**	**19 491**	**2,6%**	**395 276**	**52,8%**	**748 338**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	118 659	100,0%	-	-	-	-	-	-	118 659	71,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 784	100,0%	-	-	-	-	-	-	9 784	5,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 106	88,8%	4 020	11,1%	16	-	-	-	36 142	21,8%
Auditor-General	826	100,0%	-	-	-	-	-	-	826	,5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**161 375**	**97,6%**	**4 020**	**2,4%**	**16**	**-**	**-**	**-**	**165 411**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
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	**1 067 512**	**415 244**	**38,9%**	**415 244**	**38,9%**	**423 385**	**45,1%**	**(1,9%)**
Exchange Revenue								
Service charges - Electricity	419 959	114 092	27,2%	114 092	27,2%	97 393	28,4%	17,1%
Service charges - Water	81 609	22 996	28,2%	22 996	28,2%	16 809	20,2%	36,8%
Service charges - Waste Water Management	53 158	16 990	32,0%	16 990	32,0%	45 455	90,5%	(62,6%)
Service charges - Waste Management	47 777	17 618	36,9%	17 618	36,9%	40 509	112,7%	(56,5%)
Sale of Goods and Rendering of Services	34 282	7 594	22,2%	7 594	22,2%	6 035	20,4%	25,8%
Agency services	8 376	2 797	33,4%	2 797	33,4%	2 904	36,8%	(3,7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 078	2 747	24,8%	2 747	24,8%	2 265	23,1%	21,3%
Interest earned from Current and Non Current Assets	15 404	2 600	16,9%	2 600	16,9%	2 877	24,3%	(9,7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 657	1 016	21,8%	1 016	21,8%	951	33,2%	6,9%
Licence and permits	553	136	24,6%	136	24,6%	134	28,4%	1,5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 616	597	36,9%	597	36,9%	638	45,2%	(6,5%)
Non-Exchange Revenue								
Property rates	172 528	176 010	102,0%	176 010	102,0%	161 589	97,5%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 542	904	4,2%	904	4,2%	954	6,4%	(5,2%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	124 616	48 938	39,3%	48 938	39,3%	44 676	38,2%	9,5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	210	-	210	-	195	-	7,7%
Other Gains	70 357	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 083 927**	**222 288**	**20,5%**	**222 288**	**20,5%**	**200 389**	**21,0%**	**10,9%**
Employee related costs	371 829	74 296	20,0%	74 296	20,0%	63 729	18,4%	16,6%
Remuneration of councillors	16 135	3 311	20,5%	3 311	20,5%	2 984	22,5%	11,0%
Bulk purchases - electricity	315 278	76 849	24,4%	76 849	24,4%	74 723	28,0%	2,8%
Inventory consumed	94 945	8 690	9,2%	8 690	9,2%	6 770	7,9%	28,4%
Debt impairment	19 726	-	-	-	-	-	-	-
Depreciation and amortisation	54 514	13 629	25,0%	13 629	25,0%	13 629	25,0%	-
Interest	23 178	3 930	17,0%	3 930	17,0%	832	10,7%	372,4%
Contracted services	49 348	11 351	23,0%	11 351	23,0%	9 352	21,8%	21,4%
Transfers and subsidies	4 276	351	8,2%	351	8,2%	119	3,3%	195,9%
Irrecoverable debts written off	29 174	13 571	46,5%	13 571	46,5%	12 552	49,6%	8,1%
Operational costs	89 977	16 310	18,1%	16 310	18,1%	15 700	19,3%	3,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	15 549	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 415)**	**192 956**	**-**	**192 956**	**-**	**222 995**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	42 231	1 202	2,8%	1 202	2,8%	2 070	5,4%	(41,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 816**	**194 158**		**194 158**		**225 066**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**25 816**	**194 158**		**194 158**		**225 066**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 816**	**194 158**		**194 158**		**225 066**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 816**	**194 158**		**194 158**		**225 066**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**81 519**	**4 967**	**6,1%**	**4 967**	**6,1%**	**(48 721)**	**(72,0%)**	**(110,2%)**
National Government	33 087	1 045	3,2%	1 045	3,2%	(24 569)	(79,6%)	(104,3%)
Provincial Government	3 492	-	-	-	-	(4 924)	(217,8%)	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 579**	**1 045**	**2,9%**	**1 045**	**2,9%**	**(29 493)**	**(89,0%)**	**(103,5%)**
Borrowing	28 450	2 500	8,8%	2 500	8,8%	(7 035)	(29,9%)	(135,5%)
Internally generated funds	16 490	1 421	8,6%	1 421	8,6%	(12 193)	(110,8%)	(111,7%)
Capital Expenditure Functional	**81 519**	**71 134**	**87,3%**	**71 134**	**87,3%**	**(48 721)**	**(72,0%)**	**(246,0%)**
Municipal governance and administration	**3 800**	**67 184**	**1 768,0%**	**67 184**	**1 768,0%**	**(1 821)**	**(51,9%)**	**(3 790,4%)**
Executive and Council	1 430	445	31,1%	445	31,1%	(73)	(7,0%)	(706,7%)
Finance and administration	2 360	66 739	2 827,9%	66 739	2 827,9%	(1 747)	(71,0%)	(3 920,0%)
Internal audit	10	-	-	-	-	-	-	-
Community and Public Safety	**17 450**	**36**	**,2%**	**36**	**,2%**	**(10 298)**	**(191,2%)**	**(100,3%)**
Community and Social Services	100	36	36,0%	36	36,0%	(12)	(,6%)	(405,3%)
Sport And Recreation	13 200	-	-	-	-	(6 985)	(205,7%)	(100,0%)
Public Safety	2 000	-	-	-	-	(3 301)	-	(100,0%)
Housing	2 150	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 494**	**574**	**3,7%**	**574**	**3,7%**	**(18 462)**	**(138,4%)**	**(103,1%)**
Planning and Development	50	28	56,2%	28	56,2%	(649)	-	(104,3%)
Road Transport	15 444	546	3,5%	546	3,5%	(17 813)	(133,5%)	(103,1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**44 775**	**3 340**	**7,5%**	**3 340**	**7,5%**	**(18 140)**	**(40,0%)**	**(118,4%)**
Energy sources	7 243	17	,2%	17	,2%	5 775	46,1%	(99,7%)
Water Management	33 732	1 638	4,9%	1 638	4,9%	(23 529)	(77,5%)	(107,0%)
Waste Water Management	2 000	-	-	-	-	(386)	(77,3%)	(100,0%)
Waste Management	1 800	1 685	93,6%	1 685	93,6%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**1 170 163**	**282 124**	**24,1%**	**282 124**	**24,1%**	**270 239**	**26,4%**	**4,4%**
Property rates	163 902	45 708	27,9%	45 708	27,9%	41 165	26,2%	11,0%
Service charges	668 082	146 135	21,9%	146 135	21,9%	140 042	24,3%	4,4%
Other revenue	145 362	28 058	19,3%	28 058	19,3%	22 608	18,2%	24,1%
Transfers and Subsidies - Operational	124 616	52 160	41,9%	52 160	41,9%	48 829	41,8%	6,8%
Transfers and Subsidies - Capital	42 231	7 313	17,3%	7 313	17,3%	15 115	39,7%	(51,6%)
Interest	25 971	2 750	10,6%	2 750	10,6%	2 481	21,0%	10,8%
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 068 859)**	**(301 852)**	**28,2%**	**(301 852)**	**28,2%**	**(262 168)**	**28,1%**	**15,1%**
Suppliers and employees	(1 039 955)	(297 890)	28,6%	(297 890)	28,6%	(261 372)	28,3%	14,0%
Finance charges	(24 208)	(3 961)	16,4%	(3 961)	16,4%	(796)	11,4%	397,5%
Transfers and grants	(4 696)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**101 304**	**(19 728)**	**(19,5%)**	**(19 728)**	**(19,5%)**	**8 071**	**9,0%**	**(344,4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(93 747)**	**(4 351)**	**4,6%**	**(4 351)**	**4,6%**	**(12 219)**	**15,7%**	**(64,4%)**
Capital assets	(93 747)	(4 351)	4,6%	(4 351)	4,6%	(12 219)	15,7%	(64,4%)
Net Cash from/(used) Investing Activities	**(93 747)**	**(4 351)**	**4,6%**	**(4 351)**	**4,6%**	**(12 219)**	**15,7%**	**(64,4%)**
Cash Flow from Financing Activities								
Receipts	**28 450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 450	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(18 500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(18 500)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**9 950**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**17 507**	**(24 078)**	**(137,5%)**	**(24 078)**	**(137,5%)**	**(4 148)**	**(23,9%)**	**480,5%**
Cash/cash equivalents at the year begin:	146 043	177 706	121,7%	177 706	121,7%	77 403	82,3%	129,6%
Cash/cash equivalents at the year end:	**163 550**	**153 627**	**93,9%**	**153 627**	**93,9%**	**73 264**	**65,7%**	**109,7%**

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	7 964	24,7%	3 386	10,5%	2 607	8,1%	18 224	56,6%	32 181	10,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 062	61,1%	3 422	7,2%	1 648	3,5%	13 451	28,3%	47 583	15,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	134 185	75,4%	3 623	2,0%	2 528	1,4%	37 539	21,1%	177 876	56,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 882	21,4%	2 482	9,0%	2 016	7,3%	17 101	62,2%	27 483	8,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 136	23,8%	2 615	10,1%	2 157	8,4%	14 879	57,7%	25 786	8,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	620	12,5%	193	3,9%	142	2,9%	3 986	80,7%	4 942	1,6%	-	-	-	-
Total By Income Source	**183 848**	**58,2%**	**15 723**	**5,0%**	**11 099**	**3,5%**	**105 181**	**33,3%**	**315 851**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 622	87,3%	1 389	8,3%	641	3,8%	96	,6%	16 749	5,3%	-	-	-	-
Commercial	42 537	73,4%	1 307	2,3%	862	1,5%	13 227	22,8%	57 933	18,3%	-	-	-	-
Households	125 435	53,3%	12 751	5,4%	9 338	4,0%	87 873	37,3%	235 396	74,5%	-	-	-	-
Other	1 254	21,7%	276	4,8%	258	4,5%	3 985	69,0%	5 773	1,8%	-	-	-	-
Total By Customer Group	**183 848**	**58,2%**	**15 723**	**5,0%**	**11 099**	**3,5%**	**105 181**	**33,3%**	**315 851**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	2 137	73,5%	770	26,5%	-	-	-	-	2 907	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 137**	**73,5%**	**770**	**26,5%**	**-**	**-**	**-**	**-**	**2 907**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
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	**1 072 557**	**273 485**	**25,5%**	**273 485**	**25,5%**	**255 925**	**26,3%**	**6,9%**
Exchange Revenue								
Service charges - Electricity	291 114	57 136	19,6%	57 136	19,6%	65 158	24,9%	(12,3%)
Service charges - Water	101 466	20 802	20,5%	20 802	20,5%	21 215	23,4%	(1,9%)
Service charges - Waste Water Management	80 729	20 662	25,6%	20 662	25,6%	17 482	21,8%	18,2%
Service charges - Waste Management	52 852	13 122	24,8%	13 122	24,8%	11 633	21,6%	12,8%
Sale of Goods and Rendering of Services	8 000	2 355	29,4%	2 355	29,4%	1 629	16,8%	44,6%
Agency services	2 663	478	17,9%	478	17,9%	482	17,0%	(,8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 965	3 685	26,4%	3 685	26,4%	1 831	13,2%	101,2%
Interest earned from Current and Non Current Assets	12 573	5 568	44,3%	5 568	44,3%	2 959	23,8%	88,2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 569	439	27,9%	439	27,9%	404	18,3%	8,5%
Licence and permits	665	526	79,1%	526	79,1%	410	72,5%	28,5%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	6 728	5 955	88,5%	5 955	88,5%	856	30,6%	595,6%
Non-Exchange Revenue								
Property rates	214 575	58 301	27,2%	58 301	27,2%	51 490	26,9%	13,2%
Surcharges and Taxes	1 547	391	25,3%	391	25,3%	365	23,0%	6,9%
Fines, penalties and forfeits	55 024	9 454	17,2%	9 454	17,2%	8 161	16,1%	15,9%
Licences or permits	819	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 047	70 751	33,5%	70 751	33,5%	66 782	37,8%	5,9%
Interest	2 433	734	30,2%	734	30,2%	1 539	83,4%	(52,3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	14 788	3 125	21,1%	3 125	21,1%	3 530	23,8%	(11,5%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 072 310**	**184 870**	**17,2%**	**184 870**	**17,2%**	**173 590**	**17,9%**	**6,5%**
Employee related costs	393 991	77 695	19,7%	77 695	19,7%	78 963	21,3%	(1,6%)
Remuneration of councillors	7 676	1 824	23,8%	1 824	23,8%	1 773	22,5%	2,8%
Bulk purchases - electricity	250 425	56 852	22,7%	56 852	22,7%	54 723	23,6%	3,9%
Inventory consumed	21 128	3 048	14,4%	3 048	14,4%	2 142	11,5%	42,3%
Debt impairment	24 450	-	-	-	-	-	-	-
Depreciation and amortisation	42 281	10 570	25,0%	10 570	25,0%	6 667	16,7%	58,5%
Interest	16 046	-	-	-	-	45	,3%	(100,0%)
Contracted services	135 492	7 125	5,3%	7 125	5,3%	11 403	11,0%	(37,5%)
Transfers and subsidies	14 068	2 760	19,6%	2 760	19,6%	2 064	16,8%	33,7%
Irrecoverable debts written off	61 650	5 791	9,4%	5 791	9,4%	6 107	10,0%	(5,2%)
Operational costs	105 104	19 206	18,3%	19 206	18,3%	9 702	10,6%	97,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**247**	**88 614**	**-**	**88 614**	**-**	**82 334**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	70 466	20 977	29,8%	20 977	29,8%	1 432	1,1%	1 364,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 713**	**109 591**		**109 591**		**83 767**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**70 713**	**109 591**		**109 591**		**83 767**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 713**	**109 591**		**109 591**		**83 767**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 713**	**109 591**		**109 591**		**83 767**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**181 908**	**26 547**	**14,6%**	**26 547**	**14,6%**	**4 937**	**2,7%**	**437,7%**
National Government	25 853	3 711	14,4%	3 711	14,4%	3 586	12,2%	3,5%
Provincial Government	40 735	14 865	36,5%	14 865	36,5%	1 238	1,6%	1 101,0%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66 588**	**18 576**	**27,9%**	**18 576**	**27,9%**	**4 823**	**4,5%**	**285,1%**
Borrowing	86 921	7 851	9,0%	7 851	9,0%	19	-	41 693,5%
Internally generated funds	28 400	120	,4%	120	,4%	95	,4%	26,2%
Capital Expenditure Functional	**181 908**	**26 547**	**14,6%**	**26 547**	**14,6%**	**4 937**	**2,7%**	**437,7%**
Municipal governance and administration	**2 904**	**120**	**4,1%**	**120**	**4,1%**	**81**	**,9%**	**48,4%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 904	120	4,1%	120	4,1%	81	,9%	48,4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**9 695**	**-**	**-**	**-**	**-**	**1 208**	**19,2%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	7 700	-	-	-	-	1 208	27,1%	(100,0%)
Public Safety	1 995	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 819**	**9 207**	**24,3%**	**9 207**	**24,3%**	**-**	**-**	**(100,0%)**
Planning and Development	50	-	-	-	-	-	-	-
Road Transport	37 769	9 207	24,4%	9 207	24,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**131 490**	**17 219**	**13,1%**	**17 219**	**13,1%**	**3 649**	**3,0%**	**371,9%**
Energy sources	30 399	-	-	-	-	-	-	-
Water Management	54 264	10 669	19,7%	10 669	19,7%	1 643	3,6%	549,2%
Waste Water Management	39 727	6 550	16,5%	6 550	16,5%	2 005	4,3%	226,6%
Waste Management	7 100	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**1 008 733**	**37 562**	**3,7%**	**37 562**	**3,7%**	**3 362**	**,4%**	**1 017,4%**
Property rates	193 054	686	,4%	686	,4%	108	,1%	536,0%
Service charges	484 812	15 614	3,2%	15 614	3,2%	-	-	(100,0%)
Other revenue	36 782	4 131	11,2%	4 131	11,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	211 047	14 622	6,9%	14 622	6,9%	1 382	,8%	958,1%
Transfers and Subsidies - Capital	70 466	1 299	1,8%	1 299	1,8%	-	-	(100,0%)
Interest	12 573	1 209	9,6%	1 209	9,6%	1 872	15,0%	(35,4%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(894 478)**	**(246 796)**	**27,6%**	**(246 796)**	**27,6%**	**(305 720)**	**38,0%**	**(19,3%)**
Suppliers and employees	(866 048)	(246 796)	28,5%	(246 796)	28,5%	(305 720)	39,3%	(19,3%)
Finance charges	(16 046)	-	-	-	-	-	-	-
Transfers and grants	(12 383)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**114 255**	**(209 234)**	**(183,1%)**	**(209 234)**	**(183,1%)**	**(302 358)**	**(199,1%)**	**(30,8%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(181 908)**	**(42 399)**	**23,3%**	**(42 399)**	**23,3%**	**(23 871)**	**13,0%**	**77,6%**
Capital assets	(181 908)	(42 399)	23,3%	(42 399)	23,3%	(23 871)	13,0%	77,6%
Net Cash from/(used) Investing Activities	**(181 908)**	**(42 399)**	**23,3%**	**(42 399)**	**23,3%**	**(23 871)**	**13,3%**	**77,6%**
Cash Flow from Financing Activities								
Receipts	**64 400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	64 400	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(20 340)**	**-**	**-**	**-**	**-**	**(129)**	**,6%**	**(100,0%)**
Repayment of borrowing	(20 340)	-	-	-	-	(129)	,6%	(100,0%)
Net Cash from/(used) Financing Activities	**44 060**	**-**	**-**	**-**	**-**	**(129)**	**(,4%)**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(23 593)**	**(251 633)**	**1 066,5%**	**(251 633)**	**1 066,5%**	**(326 358)**	**(13 910,5%)**	**(22,9%)**
Cash/cash equivalents at the year begin:	165 432	224 401	135,6%	224 401	135,6%	184 421	308,7%	21,7%
Cash/cash equivalents at the year end:	141 839	(26 619)	(18,8%)	(26 619)	(18,8%)	(160 926)	(259,2%)	(83,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	7 011	6,1%	2 834	2,5%	3 047	2,7%	101 464	88,7%	114 357	28,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 179	37,8%	2 198	5,5%	1 627	4,1%	21 130	52,6%	40 134	9,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 573	17,2%	3 053	4,5%	3 062	4,6%	49 592	73,7%	67 280	16,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 681	4,6%	2 630	2,1%	2 431	2,0%	112 218	91,3%	122 960	30,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 521	4,7%	1 719	2,3%	1 569	2,1%	67 789	90,9%	74 598	18,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	160	(1,4%)	33	(,3%)	1 332	(11,3%)	(13 279)	113,0%	(11 754)	(2,9%)	-	-	-	-
Total By Income Source	**43 124**	**10,6%**	**12 468**	**3,1%**	**13 069**	**3,2%**	**338 914**	**83,2%**	**407 575**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	766	20,0%	472	12,3%	480	12,5%	2 111	55,1%	3 829	,9%	-	-	-	-
Commercial	4 230	22,1%	833	4,4%	661	3,5%	13 396	70,1%	19 120	4,7%	-	-	-	-
Households	38 129	9,9%	11 164	2,9%	11 928	3,1%	323 406	84,1%	384 627	94,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**43 124**	**10,6%**	**12 468**	**3,1%**	**13 069**	**3,2%**	**338 914**	**83,2%**	**407 575**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	425	100,0%	-	-	-	-	-	-	425	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**425**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**425**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
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	**1 433 458**	**451 782**	**31,5%**	**451 782**	**31,5%**	**411 041**	**32,8%**	**9,9%**
Exchange Revenue								
Service charges - Electricity	465 762	127 859	27,5%	127 859	27,5%	114 118	27,7%	12,0%
Service charges - Water	112 803	36 010	31,9%	36 010	31,9%	37 163	39,2%	(3,1%)
Service charges - Waste Water Management	79 041	11 140	14,1%	11 140	14,1%	14 038	41,0%	(20,6%)
Service charges - Waste Management	46 612	23 378	50,2%	23 378	50,2%	16 702	47,7%	40,0%
Sale of Goods and Rendering of Services	32 753	8 960	27,4%	8 960	27,4%	5 089	18,0%	76,1%
Agency services	4 038	1 184	29,3%	1 184	29,3%	922	21,0%	28,4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 324	7 036	24,0%	7 036	24,0%	6 966	33,1%	1,0%
Interest earned from Current and Non Current Assets	4 626	1 918	41,5%	1 918	41,5%	764	39,9%	150,9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 583	2 144	25,0%	2 144	25,0%	2 463	31,8%	(12,9%)
Licence and permits	385	33	8,6%	33	8,6%	73	72,5%	(54,5%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	4 624	1 029	22,3%	1 029	22,3%	976	89,4%	5,4%
Non-Exchange Revenue								
Property rates	362 049	146 090	40,4%	146 090	40,4%	143 048	42,5%	2,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	103 207	16 169	15,7%	16 169	15,7%	5 331	5,4%	203,3%
Licences or permits	1 457	309	21,2%	309	21,2%	383	25,1%	(19,5%)
Transfer and subsidies - Operational	165 382	65 980	39,9%	65 980	39,9%	60 392	36,7%	9,3%
Interest	11 811	2 543	21,5%	2 543	21,5%	2 518	23,3%	1,0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	96	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**1 262 374**	**233 881**	**18,5%**	**233 881**	**18,5%**	**306 912**	**25,0%**	**(23,8%)**
Employee related costs	374 678	74 278	19,8%	74 278	19,8%	70 578	21,7%	5,2%
Remuneration of councillors	11 926	2 426	20,3%	2 426	20,3%	2 489	22,6%	(2,6%)
Bulk purchases - electricity	357 093	81 879	22,9%	81 879	22,9%	83 059	26,1%	(1,4%)
Inventory consumed	46 694	5 124	11,0%	5 124	11,0%	6 618	11,0%	(22,6%)
Debt impairment	119 549	16 419	13,7%	16 419	13,7%	94 837	57,3%	(82,7%)
Depreciation and amortisation	68 548	6 104	8,9%	6 104	8,9%	11 982	20,5%	(49,1%)
Interest	29 426	933	3,2%	933	3,2%	4 556	13,0%	(79,5%)
Contracted services	152 032	22 708	14,9%	22 708	14,9%	16 398	9,6%	38,5%
Transfers and subsidies	3 635	3 367	92,6%	3 367	92,6%	41	3,6%	8 203,9%
Irrecoverable debts written off	9 404	-	-	-	-	-	-	-
Operational costs	89 390	20 644	23,1%	20 644	23,1%	17 908	21,9%	15,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	(1 555)	-	(100,0%)
Surplus/(Deficit)	**171 084**	**217 901**	**-**	**217 901**	**-**	**104 129**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	63 633	2 503	3,9%	2 503	3,9%	7 629	11,6%	(67,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**234 717**	**220 404**		**220 404**		**111 758**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**234 717**	**220 404**		**220 404**		**111 758**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**234 717**	**220 404**		**220 404**		**111 758**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**234 717**	**220 404**		**220 404**		**111 758**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**172 585**	**67 813**	**39,3%**	**67 813**	**39,3%**	**12 293**	**13,8%**	**451,6%**
National Government	52 387	44 198	84,4%	44 198	84,4%	9 202	16,7%	380,3%
Provincial Government	11 246	8 608	76,5%	8 608	76,5%	63	,6%	13 539,5%
District Municipality	-	170	-	170	-	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 633**	**52 976**	**83,3%**	**52 976**	**83,3%**	**9 265**	**14,1%**	**471,8%**
Borrowing	40 000	750	1,9%	750	1,9%	2 407	-	(68,8%)
Internally generated funds	68 952	14 087	20,4%	14 087	20,4%	621	2,7%	2 170,1%
Capital Expenditure Functional	**172 585**	**67 813**	**39,3%**	**67 813**	**39,3%**	**12 145**	**13,7%**	**458,4%**
Municipal governance and administration	**2 180**	**406**	**18,6%**	**406**	**18,6%**	**205**	**6,8%**	**98,0%**
Executive and Council	85	1	1,6%	1	1,6%	-	-	(100,0%)
Finance and administration	2 095	405	19,3%	405	19,3%	205	6,8%	97,3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**19 618**	**12 908**	**65,8%**	**12 908**	**65,8%**	**2 010**	**8,5%**	**542,2%**
Community and Social Services	1 213	676	55,7%	676	55,7%	208	69,2%	225,4%
Sport And Recreation	743	7 695	1 035,8%	7 695	1 035,8%	1 654	20,6%	365,3%
Public Safety	8 462	535	6,3%	535	6,3%	86	2,0%	525,5%
Housing	9 200	4 002	43,5%	4 002	43,5%	63	,6%	6 241,8%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 156**	**30 698**	**78,4%**	**30 698**	**78,4%**	**8 074**	**33,3%**	**280,2%**
Planning and Development	500	230	46,0%	230	46,0%	4	1,3%	5 760,5%
Road Transport	38 656	28 397	73,5%	28 397	73,5%	8 055	33,7%	252,5%
Environmental Protection	-	2 072	-	2 072	-	15	-	13 710,3%
Trading Services	**111 631**	**23 801**	**21,3%**	**23 801**	**21,3%**	**1 856**	**4,9%**	**1 182,3%**
Energy sources	15 496	2 436	15,7%	2 436	15,7%	1 384	7,8%	76,0%
Water Management	64 136	17 758	27,7%	17 758	27,7%	412	2,7%	4 215,0%
Waste Water Management	21 800	3 606	16,5%	3 606	16,5%	61	1,2%	5 858,2%
Waste Management	10 200	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26					2024/25		Q1 of 2024/25 to Q1 of 2025/26
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	**1 583 508**	**270 268**	**17,1%**	**270 268**	**17,1%**	**360 774**	**27,7%**	**(25,1%)**
Property rates	354 137	7 589	2,1%	7 589	2,1%	29 375	8,1%	(74,2%)
Service charges	657 391	7 407	1,1%	7 407	1,1%	153 625	27,9%	(95,2%)
Other revenue	292 312	126 326	43,2%	126 326	43,2%	23 009	14,9%	449,0%
Transfers and Subsidies - Operational	170 274	127 928	75,1%	127 928	75,1%	136 185	80,4%	(6,1%)
Transfers and Subsidies - Capital	63 633	1 458	2,3%	1 458	2,3%	18 579	28,4%	(92,2%)
Interest	45 761	(440)	(1,0%)	(440)	(1,0%)	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(1 260 704)**	**(339 190)**	**26,9%**	**(339 190)**	**26,9%**	**(307 812)**	**26,3%**	**10,2%**
Suppliers and employees	(1 227 644)	(338 279)	27,6%	(338 279)	27,6%	(312 349)	27,5%	8,3%
Finance charges	(29 426)	(911)	3,1%	(911)	3,1%	4 538	(13,0%)	(120,1%)
Transfers and grants	(3 635)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**322 803**	**(68 923)**	**(21,4%)**	**(68 923)**	**(21,4%)**	**52 962**	**40,4%**	**(230,1%)**
Cash Flow from Investing Activities								
Receipts	**1 000**	**(59)**	**(5,9%)**	**(59)**	**(5,9%)**	**(64)**	**(6,4%)**	**(7,7%)**
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(59)	-	(59)	-	(64)	-	(7,7%)
Payments	**(198 473)**	**(3 857)**	**1,9%**	**(3 857)**	**1,9%**	**(15 933)**	**17,9%**	**(75,8%)**
Capital assets	(198 473)	(3 857)	1,9%	(3 857)	1,9%	(15 933)	17,9%	(75,8%)
Net Cash from/(used) Investing Activities	**(197 473)**	**(3 916)**	**2,0%**	**(3 916)**	**2,0%**	**(15 997)**	**18,2%**	**(75,5%)**
Cash Flow from Financing Activities								
Receipts	**-**	**14**	**-**	**14**	**-**	**6**	**-**	**127,3%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	14	-	14	-	6	-	127,3%
Payments	**(50 675)**	**(2 685)**	**5,3%**	**(2 685)**	**5,3%**	**(7 767)**	**15,4%**	**(65,4%)**
Repayment of borrowing	(50 675)	(2 685)	5,3%	(2 685)	5,3%	(7 767)	15,4%	(65,4%)
Net Cash from/(used) Financing Activities	**(50 675)**	**(2 671)**	**5,3%**	**(2 671)**	**5,3%**	**(7 761)**	**15,4%**	**(65,6%)**
Net Increase/(Decrease) in cash held	**74 655**	**(75 510)**	**(101,1%)**	**(75 510)**	**(101,1%)**	**29 203**	**(412,3%)**	**(358,6%)**
Cash/cash equivalents at the year begin:	23 609	105 332	446,2%	105 332	446,2%	22 546	110,7%	367,2%
Cash/cash equivalents at the year end:	98 264	30 491	31,0%	30 491	31,0%	51 749	389,8%	(41,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 503	20,3%	5 457	4,9%	3 065	2,8%	80 082	72,1%	111 107	18,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 434	21,7%	12 038	8,3%	3 998	2,8%	97 316	67,2%	144 786	23,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 743	30,9%	10 649	5,9%	5 333	3,0%	108 590	60,2%	180 315	29,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 063	6,1%	2 778	3,4%	2 188	2,6%	72 615	87,9%	82 644	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 646	19,4%	2 076	2,6%	1 509	1,9%	61 343	76,1%	80 575	13,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	450	4,6%	158	1,6%	1 117	11,5%	7 997	82,3%	9 723	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	140	(10,1%)	81	(5,8%)	133	(9,6%)	(1 738)	125,5%	(1 384)	(,2%)	-	-	-	-
Total By Income Source	**130 981**	**21,6%**	**33 237**	**5,5%**	**17 342**	**2,9%**	**426 205**	**70,1%**	**607 766**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 353	39,6%	2 025	10,9%	777	4,2%	8 429	45,4%	18 584	3,1%	-	-	-	-
Commercial	35 560	17,2%	10 790	5,2%	6 101	3,0%	154 213	74,6%	206 664	34,0%	-	-	-	-
Households	88 068	23,0%	20 422	5,3%	10 464	2,7%	263 563	68,9%	382 517	62,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**130 981**	**21,6%**	**33 237**	**5,5%**	**17 342**	**2,9%**	**426 205**	**70,1%**	**607 766**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 626	93,3%	124	2,1%	0	-	280	4,6%	6 030	84,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 083	100,0%	-	-	-	-	-	-	1 083	15,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 709**	**94,3%**	**124**	**1,7%**	**0**	**-**	**280**	**3,9%**	**7 114**	**100,0%**

Contact Details

Municipal Manager	Mr Mr Ombali Phineas Sebola	044 302 6590
Chief Financial Officer	Mr Mr Clifford Julies	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**554 413**	**149 844**	**27,0%**	**149 844**	**27,0%**	**131 785**	**27,7%**	**13,7%**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 855	1 105	2,3%	1 105	2,3%	-	-	(100,0%)
Sale of Goods and Rendering of Services	21 280	830	3,9%	830	3,9%	1 202	7,1%	(31,0%)
Agency services	22 763	3 307	14,5%	3 307	14,5%	4 585	18,9%	(27,9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 711	1 832	27,3%	1 832	27,3%	1 268	20,4%	44,5%
Interest earned from Current and Non Current Assets	14 385	3 751	26,1%	3 751	26,1%	2 436	20,3%	54,0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	593	148	25,0%	148	25,0%	144	29,0%	3,3%
Rental from Fixed Assets	3 199	340	10,6%	340	10,6%	532	30,2%	(36,1%)
Licence and permits	165	48	29,2%	48	29,2%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	217 188	52 318	24,1%	52 318	24,1%	45 651	22,7%	14,6%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	40	56,0%	(100,0%)
Transfer and subsidies - Operational	214 504	84 795	39,5%	84 795	39,5%	75 927	35,4%	11,7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 350	1 301	96,4%	1 301	96,4%	-	-	(100,0%)
Other Gains	4 420	69	1,6%	69	1,6%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**554 063**	**114 599**	**20,7%**	**114 599**	**20,7%**	**104 053**	**21,8%**	**10,1%**
Employee related costs	319 379	70 902	22,2%	70 902	22,2%	69 206	23,1%	2,5%
Remuneration of councillors	15 251	3 469	22,7%	3 469	22,7%	3 366	24,0%	3,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	56 872	11 713	20,6%	11 713	20,6%	9 648	21,7%	21,4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 095	1 955	17,6%	1 955	17,6%	1 354	22,7%	44,5%
Interest	136	-	-	-	-	-	-	-
Contracted services	47 207	8 798	18,6%	8 798	18,6%	5 270	11,5%	66,9%
Transfers and subsidies	1 017	155	15,2%	155	15,2%	86	7,1%	79,7%
Irrecoverable debts written off	1 650	-	-	-	-	1 400	140,0%	(100,0%)
Operational costs	100 401	17 605	17,5%	17 605	17,5%	13 793	21,5%	27,6%
Losses on disposal of Assets	1 025	-	-	-	-	-	-	-
Other Losses	30	1	4,4%	1	4,4%	(69)	(245,5%)	(101,9%)
Surplus/(Deficit)	**350**	**35 245**	**-**	**35 245**	**-**	**27 732**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	3 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 350**	**35 245**		**35 245**		**27 732**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 350**	**35 245**		**35 245**		**27 732**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 350**	**35 245**		**35 245**		**27 732**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 350**	**35 245**		**35 245**		**27 732**		

Part 2: Capital Revenue and Expenditure

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	**108 921**	**4 429**	**4,1%**	**4 429**	**4,1%**	**7 084**	**3,1%**	**(37,5%)**
National Government	-	-	-	-	-	-	-	-
Provincial Government	3 000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	105 571	4 421	4,2%	4 421	4,2%	7 078	3,2%	(37,5%)
Internally generated funds	350	9	2,5%	9	2,5%	6	3,9%	51,0%
Capital Expenditure Functional	**108 921**	**4 429**	**4,1%**	**4 429**	**4,1%**	**7 084**	**3,1%**	**(37,5%)**
Municipal governance and administration	**350**	**9**	**2,5%**	**9**	**2,5%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	350	9	2,5%	9	2,5%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**3 000**	**-**	**-**	**-**	**-**	**6**	**,1%**	**(100,0%)**
Community and Social Services	2 500	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	6	-	(100,0%)
Public Safety	500	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**105 571**	**4 421**	**4,2%**	**4 421**	**4,2%**	**7 078**	**3,2%**	**(37,5%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	105 571	4 421	4,2%	4 421	4,2%	7 078	3,2%	(37,5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**546 618**	**89 113**	**16,3%**	**89 113**	**16,3%**	**93 642**	**19,8%**	**(4,8%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	49 662	-	-	-	-	-	-	-
Other revenue	52 598	(351)	(,7%)	(351)	(,7%)	8 656	19,3%	(104,0%)
Transfers and Subsidies - Operational	428 679	89 464	20,9%	89 464	20,9%	80 231	19,5%	11,5%
Transfers and Subsidies - Capital	3 000	-	-	-	-	4 754	113,2%	(100,0%)
Interest	12 679	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	**(538 154)**	**(76 200)**	**14,2%**	**(76 200)**	**14,2%**	**(77 769)**	**20,0%**	**(2,0%)**
Suppliers and employees	(538 018)	(76 200)	14,2%	(76 200)	14,2%	(77 769)	20,0%	(2,0%)
Finance charges	(136)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 464**	**12 913**	**152,6%**	**12 913**	**152,6%**	**15 873**	**19,0%**	**(18,6%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(108 921)**	**(604)**	**,6%**	**(604)**	**,6%**	**(13 863)**	**6,2%**	**(95,6%)**
Capital assets	(108 921)	(604)	,6%	(604)	,6%	(13 863)	6,2%	(95,6%)
Net Cash from/(used) Investing Activities	**(108 921)**	**(604)**	**,6%**	**(604)**	**,6%**	**(13 863)**	**6,2%**	**(95,6%)**
Cash Flow from Financing Activities								
Receipts	**118 555**	**-**	**-**	**-**	**-**	**63 000**	**28,6%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	118 555	-	-	-	-	63 000	28,6%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(12 037)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(12 037)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**106 519**	**-**	**-**	**-**	**-**	**63 000**	**30,8%**	**(100,0%)**
Net Increase/(Decrease) in cash held	**6 062**	**12 309**	**203,1%**	**12 309**	**203,1%**	**65 010**	**103,4%**	**(81,1%)**
Cash/cash equivalents at the year begin:	52 614	154 642	293,9%	154 642	293,9%	156 448	129,1%	(1,2%)
Cash/cash equivalents at the year end:	58 676	167 320	285,2%	167 320	285,2%	221 826	120,5%	(24,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	1 271	6,7%	536	2,8%	-	-	17 117	90,5%	18 924	15,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100,0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	600	2,9%	600	2,9%	624	3,0%	19 151	91,3%	20 975	17,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 511	16,8%	13 525	16,9%	109	,1%	53 097	66,2%	80 241	66,8%	-	-	-	-
Total By Income Source	**15 381**	**12,8%**	**14 661**	**12,2%**	**733**	**,6%**	**89 376**	**74,4%**	**120 151**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	20	,4%	36	,7%	37	,7%	5 124	98,2%	5 218	4,3%	-	-	-	-
Commercial	13 925	15,9%	13 813	15,8%	404	,5%	59 318	67,8%	87 460	72,8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 435	5,2%	812	3,0%	291	1,1%	24 934	90,8%	27 473	22,9%	-	-	-	-
Total By Customer Group	**15 381**	**12,8%**	**14 661**	**12,2%**	**733**	**,6%**	**89 376**	**74,4%**	**120 151**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	2 328	40,8%	2 530	44,3%	85	1,5%	765	13,4%	5 708	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	100,0%	-	-	-	-	-	-	3	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 331**	**40,8%**	**2 530**	**44,3%**	**85**	**1,5%**	**765**	**13,4%**	**5 711**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**114 559**	**28 074**	**24,5%**	**28 074**	**24,5%**	**34 616**	**32,5%**	**(18,9%)**
Exchange Revenue								
Service charges - Electricity	25 112	6 631	26,4%	6 631	26,4%	5 909	29,6%	12,2%
Service charges - Water	4 648	1 124	24,2%	1 124	24,2%	1 035	18,6%	8,6%
Service charges - Waste Water Management	3 871	918	23,7%	918	23,7%	905	37,2%	1,4%
Service charges - Waste Management	4 071	907	22,3%	907	22,3%	893	29,9%	1,6%
Sale of Goods and Rendering of Services	2 213	82	3,7%	82	3,7%	95	26,1%	(13,8%)
Agency services	267	65	24,3%	65	24,3%	54	22,9%	21,2%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	889	233	26,2%	233	26,2%	187	30,2%	24,4%
Interest earned from Current and Non Current Assets	1 400	365	26,1%	365	26,1%	346	36,9%	5,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	102	7	7,0%	7	7,0%	6	7,2%	10,1%
Rental from Fixed Assets	2 079	408	19,6%	408	19,6%	372	21,7%	9,9%
Licence and permits	297	61	20,5%	61	20,5%	54	17,8%	12,9%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	27	9	32,8%	9	32,8%	8	18,2%	11,0%
Non-Exchange Revenue								
Property rates	5 998	6 519	108,7%	6 519	108,7%	5 596	94,1%	16,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 437	13	-	13	-	7 913	25,3%	(99,8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	28 284	10 541	37,3%	10 541	37,3%	10 195	34,3%	3,4%
Interest	520	103	19,8%	103	19,8%	97	32,8%	6,6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	345	87	25,1%	87	25,1%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	950	371,1%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**124 954**	**24 272**	**19,4%**	**24 272**	**19,4%**	**25 035**	**22,8%**	**(3,0%)**
Employee related costs	37 665	8 546	22,7%	8 546	22,7%	8 049	22,4%	6,2%
Remuneration of councillors	3 785	902	23,8%	902	23,8%	858	23,8%	5,0%
Bulk purchases - electricity	16 700	5 504	33,0%	5 504	33,0%	5 379	37,5%	2,3%
Inventory consumed	1 335	94	7,1%	94	7,1%	(121)	(14,5%)	(178,0%)
Debt impairment	29 652	-	-	-	-	6 132	24,0%	(100,0%)
Depreciation and amortisation	13 271	2 770	20,9%	2 770	20,9%	1 498	25,0%	84,9%
Interest	2 575	340	13,2%	340	13,2%	-	-	(100,0%)
Contracted services	9 282	1 097	11,8%	1 097	11,8%	1 822	27,4%	(39,8%)
Transfers and subsidies	10	3	27,6%	3	27,6%	-	-	(100,0%)
Irrecoverable debts written off	-	706	-	706	-	-	-	(100,0%)
Operational costs	10 680	4 311	40,4%	4 311	40,4%	1 417	11,5%	204,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 395)**	**3 802**	**-**	**3 802**	**-**	**9 581**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	49 188	1 786	3,6%	1 786	3,6%	460	1,9%	287,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 793**	**5 588**		**5 588**		**10 041**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**38 793**	**5 588**		**5 588**		**10 041**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 793**	**5 588**		**5 588**		**10 041**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 793**	**5 588**		**5 588**		**10 041**		

Part 2: Capital Revenue and Expenditure

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	**43 260**	**21 521**	**49,7%**	**21 521**	**49,7%**	**7 815**	**34,3%**	**175,4%**
National Government	31 795	19 781	62,2%	19 781	62,2%	2 767	13,3%	614,8%
Provincial Government	10 977	1 740	15,8%	1 740	15,8%	5 048	252,4%	(65,5%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 772**	**21 521**	**50,3%**	**21 521**	**50,3%**	**7 815**	**34,3%**	**175,4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	488	-	-	-	-	-	-	-
Capital Expenditure Functional	**43 260**	**22 179**	**51,3%**	**22 179**	**51,3%**	**(3 836)**	**(16,8%)**	**(678,2%)**
Municipal governance and administration	**162**	**657**	**405,8%**	**657**	**405,8%**	**175**	**-**	**276,3%**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	162	657	405,8%	657	405,8%	175	-	276,3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**8 799**	**5 221**	**59,3%**	**5 221**	**59,3%**	**(117)**	**-**	**(4 560,9%)**
Community and Social Services	-	-	-	-	-	6 719	-	(100,0%)
Sport And Recreation	8 696	5 192	59,7%	5 192	59,7%	(6 836)	-	(175,9%)
Public Safety	103	29	28,5%	29	28,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**752**	**-**	**752**	**-**	**295**	**4,5%**	**155,2%**
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	752	-	752	-	295	4,5%	155,2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**34 300**	**15 548**	**45,3%**	**15 548**	**45,3%**	**(4 188)**	**(25,8%)**	**(471,2%)**
Energy sources	-	-	-	-	-	-	-	-
Water Management	11 177	1 765	15,8%	1 765	15,8%	(4 660)	(63,5%)	(137,9%)
Waste Water Management	20 472	12 848	62,8%	12 848	62,8%	472	5,3%	2 623,0%
Waste Management	2 651	935	35,3%	935	35,3%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**150 323**	**42 497**	**28,3%**	**42 497**	**28,3%**	**159 483**	**137,0%**	**(73,4%)**
Property rates	5 110	2 762	54,1%	2 762	54,1%	2 635	45,7%	4,8%
Service charges	40 680	8 270	20,3%	8 270	20,3%	5 784	18,6%	43,0%
Other revenue	30 121	5 717	19,0%	5 717	19,0%	4 750	19,5%	20,4%
Transfers and Subsidies - Operational	23 824	13 072	54,9%	13 072	54,9%	16 110	52,7%	(18,9%)
Transfers and Subsidies - Capital	49 188	12 318	25,0%	12 318	25,0%	128 599	543,3%	(90,4%)
Interest	1 400	357	25,5%	357	25,5%	1 605	171,2%	(77,7%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(93 179)**	**(23 835)**	**25,6%**	**(23 835)**	**25,6%**	**(149 717)**	**176,2%**	**(84,1%)**
Suppliers and employees	(90 604)	(23 835)	26,3%	(23 835)	26,3%	(149 717)	178,3%	(84,1%)
Finance charges	(2 575)	-	-	-	-	(0)	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 144**	**18 662**	**32,7%**	**18 662**	**32,7%**	**9 766**	**31,0%**	**91,1%**
Cash Flow from Investing Activities								
Receipts	**(4)**	**365**	**(9 186,8%)**	**365**	**(9 186,8%)**	**932**	**(345,8%)**	**(60,9%)**
Proceeds on disposal of PPE	-	-	-	-	-	950	371,1%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(4)	365	(9 186,8%)	365	(9 186,8%)	(18)	3,5%	(2 110,1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(49 749)**	**(2 105)**	**4,2%**	**(2 105)**	**4,2%**	**(881)**	**3,9%**	**138,8%**
Capital assets	(49 749)	(2 105)	4,2%	(2 105)	4,2%	(881)	3,9%	138,8%
Net Cash from/(used) Investing Activities	**(49 753)**	**(1 740)**	**3,5%**	**(1 740)**	**3,5%**	**50**	**(,2%)**	**(3 548,2%)**
Cash Flow from Financing Activities								
Receipts	**-**	**3**	**-**	**3**	**-**	**51**	**-**	**(94,6%)**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3	-	3	-	51	-	(94,6%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**3**	**-**	**3**	**-**	**51**	**-**	**(94,6%)**
Net Increase/(Decrease) in cash held	**7 391**	**16 924**	**229,0%**	**16 924**	**229,0%**	**9 868**	**117,0%**	**71,5%**
Cash/cash equivalents at the year begin:	6 713	24 706	368,0%	24 706	368,0%	2 479	100,1%	896,6%
Cash/cash equivalents at the year end:	**14 104**	**41 665**	**295,4%**	**41 665**	**295,4%**	**12 381**	**113,5%**	**236,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	405	12,0%	180	5,4%	138	4,1%	2 648	78,5%	3 372	15,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 875	58,6%	245	7,6%	85	2,6%	997	31,1%	3 201	14,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 112	47,6%	70	,8%	60	,7%	4 387	50,8%	8 630	39,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	276	9,7%	113	4,0%	98	3,5%	2 350	82,8%	2 837	12,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	14,2%	112	5,2%	92	4,3%	1 659	76,3%	2 173	9,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	6,9%	59	3,7%	56	3,5%	1 367	85,8%	1 592	7,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	7,2%	8	3,3%	13	5,7%	192	83,9%	229	1,0%	-	-	-	-
Total By Income Source	**7 104**	**32,2%**	**787**	**3,6%**	**543**	**2,5%**	**13 601**	**61,7%**	**22 035**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	599	35,2%	148	8,7%	77	4,5%	880	51,6%	1 704	7,7%	-	-	-	-
Commercial	4 021	49,1%	119	1,5%	80	1,0%	3 967	48,5%	8 188	37,2%	-	-	-	-
Households	2 484	20,5%	520	4,3%	386	3,2%	8 754	72,1%	12 144	55,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 104**	**32,2%**	**787**	**3,6%**	**543**	**2,5%**	**13 601**	**61,7%**	**22 035**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 733	100,0%	-	-	-	-	-	-	1 733	35,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	333	10,4%	379	11,8%	20	,6%	2 469	77,2%	3 200	64,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 066**	**41,9%**	**379**	**7,7%**	**20**	**,4%**	**2 469**	**50,1%**	**4 934**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**110 343**	**26 935**	**24,4%**	**26 935**	**24,4%**	**31 164**	**29,6%**	**(13,6%)**
Exchange Revenue								
Service charges - Electricity	22 803	3 556	15,6%	3 556	15,6%	4 327	22,0%	(17,8%)
Service charges - Water	5 167	794	15,4%	794	15,4%	963	15,2%	(17,6%)
Service charges - Waste Water Management	7 964	1 501	18,8%	1 501	18,8%	1 764	24,4%	(14,9%)
Service charges - Waste Management	4 106	806	19,6%	806	19,6%	888	23,0%	(9,2%)
Sale of Goods and Rendering of Services	410	80	19,5%	80	19,5%	106	18,6%	(24,3%)
Agency services	230	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 339	371	15,9%	371	15,9%	468	29,4%	(20,7%)
Interest earned from Current and Non Current Assets	5 418	722	13,3%	722	13,3%	1 510	29,8%	(52,2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	63	10	15,9%	10	15,9%	15	23,5%	(33,3%)
Rental from Fixed Assets	806	20	2,4%	20	2,4%	255	45,1%	(92,3%)
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 876	(93)	(4,9%)	(93)	(4,9%)	11	9,5%	(948,9%)
Non-Exchange Revenue								
Property rates	6 726	2 727	40,5%	2 727	40,5%	2 487	39,8%	9,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 165	159	1,9%	159	1,9%	162	29,7%	(1,9%)
Licences or permits	102	13	12,9%	13	12,9%	24	25,3%	(45,4%)
Transfer and subsidies - Operational	35 663	13 328	37,4%	13 328	37,4%	16 543	37,0%	(19,4%)
Interest	436	79	18,0%	79	18,0%	91	34,3%	(13,9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	7 069	2 862	40,5%	2 862	40,5%	1 549	24,8%	84,7%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	1 000	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**124 396**	**21 467**	**17,3%**	**21 467**	**17,3%**	**24 793**	**24,9%**	**(13,4%)**
Employee related costs	46 169	5 904	12,8%	5 904	12,8%	8 129	20,4%	(27,4%)
Remuneration of councillors	3 948	587	14,9%	587	14,9%	839	22,7%	(30,0%)
Bulk purchases - electricity	23 322	4 606	19,8%	4 606	19,8%	6 660	31,9%	(30,8%)
Inventory consumed	754	59	7,8%	59	7,8%	157	24,2%	(62,5%)
Debt impairment	9 660	2 129	22,0%	2 129	22,0%	925	25,0%	130,2%
Depreciation and amortisation	6 580	1 097	16,7%	1 097	16,7%	1 537	25,0%	(28,7%)
Interest	2 713	9	,3%	9	,3%	18	4,7%	(50,0%)
Contracted services	14 042	431	3,1%	431	3,1%	1 927	19,5%	(77,6%)
Transfers and subsidies	200	-	-	-	-	98	76,6%	(100,0%)
Irrecoverable debts written off	3 795	4 154	109,5%	4 154	109,5%	2 159	183,4%	92,4%
Operational costs	12 213	2 490	20,4%	2 490	20,4%	2 344	17,9%	6,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 000	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14 053)**	**5 469**	**-**	**5 469**	**-**	**6 370**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	10 286	6 334	61,6%	6 334	61,6%	1 189	6,7%	432,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 766)**	**11 803**		**11 803**		**7 559**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(3 766)**	**11 803**		**11 803**		**7 559**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 766)**	**11 803**		**11 803**		**7 559**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 766)**	**11 803**		**11 803**		**7 559**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**20 497**	**6 996**	**34,1%**	**6 996**	**34,1%**	**5 108**	**17,0%**	**37,0%**
National Government	6 771	5 508	81,4%	5 508	81,4%	3 140	14,8%	75,4%
Provincial Government	2 304	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 075**	**5 508**	**60,7%**	**5 508**	**60,7%**	**3 140**	**13,2%**	**75,4%**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	11 422	1 488	13,0%	1 488	13,0%	1 968	31,7%	(24,4%)
Capital Expenditure Functional	**20 497**	**6 996**	**34,1%**	**6 996**	**34,1%**	**5 108**	**17,0%**	**37,0%**
Municipal governance and administration	**620**	**97**	**15,6%**	**97**	**15,6%**	**-**	**-**	**(100,0%)**
Executive and Council	100	-	-	-	-	-	-	-
Finance and administration	520	97	18,6%	97	18,6%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**9 028**	**172**	**1,9%**	**172**	**1,9%**	**8**	**,4%**	**1 949,6%**
Community and Social Services	2 048	132	6,4%	132	6,4%	8	,6%	1 471,9%
Sport And Recreation	6 930	40	,6%	40	,6%	-	-	(100,0%)
Public Safety	50	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 500**	**789**	**52,6%**	**789**	**52,6%**	**1 959**	**35,4%**	**(59,7%)**
Planning and Development	-	-	-	-	-	3	,5%	(100,0%)
Road Transport	1 500	789	52,6%	789	52,6%	1 956	39,5%	(59,7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**9 349**	**5 938**	**63,5%**	**5 938**	**63,5%**	**3 140**	**14,5%**	**89,1%**
Energy sources	-	-	-	-	-	2 106	31,5%	(100,0%)
Water Management	3 339	25	,8%	25	,8%	1 034	6,9%	(97,6%)
Waste Water Management	26	-	-	-	-	-	-	-
Waste Management	5 984	5 913	98,8%	5 913	98,8%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**106 359**	**31 858**	**30,0%**	**31 858**	**30,0%**	**107 332**	**93,5%**	**(70,3%)**
Property rates	5 785	1 365	23,6%	1 365	23,6%	1 812	30,5%	(24,7%)
Service charges	42 451	8 006	18,9%	8 006	18,9%	9 893	25,9%	(19,1%)
Other revenue	2 648	446	16,8%	446	16,8%	68 798	4 688,3%	(99,4%)
Transfers and Subsidies - Operational	37 519	17 548	46,8%	17 548	46,8%	16 071	43,1%	9,2%
Transfers and Subsidies - Capital	10 286	3 644	35,4%	3 644	35,4%	9 207	36,4%	(60,4%)
Interest	7 670	849	11,1%	849	11,1%	1 551	23,2%	(45,3%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(99 374)**	**(13 063)**	**13,1%**	**(13 063)**	**13,1%**	**(15 907)**	**18,2%**	**(17,9%)**
Suppliers and employees	(99 374)	(13 063)	13,1%	(13 063)	13,1%	(15 907)	18,2%	(17,9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 986**	**18 795**	**269,0%**	**18 795**	**269,0%**	**91 425**	**333,5%**	**(79,4%)**
Cash Flow from Investing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(20 497)**	**(8 044)**	**39,2%**	**(8 044)**	**39,2%**	**(5 870)**	**19,6%**	**37,0%**
Capital assets	(20 497)	(8 044)	39,2%	(8 044)	39,2%	(5 870)	19,6%	37,0%
Net Cash from/(used) Investing Activities	**(20 497)**	**(8 044)**	**39,2%**	**(8 044)**	**39,2%**	**(5 870)**	**19,6%**	**37,0%**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(30)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(30)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(30)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(13 541)**	**10 751**	**(79,4%)**	**10 751**	**(79,4%)**	**85 555**	**(3 193,1%)**	**(87,4%)**
Cash/cash equivalents at the year begin:	58 268	51 065	87,6%	51 065	87,6%	58 268	114,9%	(12,4%)
Cash/cash equivalents at the year end:	**44 727**	**61 817**	**138,2%**	**61 817**	**138,2%**	**143 824**	**299,3%**	**(57,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	426	5,9%	420	5,9%	314	4,4%	6 010	83,8%	7 171	22,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	158	5,8%	665	24,2%	1 444	52,6%	480	17,5%	2 747	8,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	329	8,3%	145	3,6%	1 124	28,2%	2 382	59,9%	3 979	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	568	9,1%	341	5,4%	248	4,0%	5 112	81,5%	6 270	19,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	318	7,5%	213	5,0%	195	4,6%	3 515	82,9%	4 240	13,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(80)	(11,4%)	22	3,1%	21	3,0%	734	105,3%	697	2,2%	-	-	-	-
Interest on Arrear Debtor Accounts	99	1,6%	192	3,2%	475	7,9%	5 237	87,2%	6 004	18,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(855)	(70,4%)	17	1,4%	1 400	115,2%	653	53,8%	1 215	3,8%	-	-	-	-
Total By Income Source	**963**	**3,0%**	**2 015**	**6,2%**	**5 220**	**16,1%**	**24 124**	**74,6%**	**32 322**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(162)	(15,2%)	103	9,6%	505	47,4%	621	58,2%	1 066	3,3%	-	-	-	-
Commercial	107	1,9%	547	9,6%	1 265	22,2%	3 772	66,3%	5 690	17,6%	-	-	-	-
Households	1 017	4,0%	1 364	5,3%	3 449	13,5%	19 730	77,2%	25 560	79,1%	-	-	-	-
Other	2	37,9%	2	33,2%	1	14,5%	1	14,5%	5	-	-	-	-	-
Total By Customer Group	**963**	**3,0%**	**2 015**	**6,2%**	**5 220**	**16,1%**	**24 124**	**74,6%**	**32 322**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days 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	2 374	100,0%	-	-	-	-	-	-	2 374	94,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82	100,0%	-	-	-	-	-	-	82	3,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	66	100,0%	-	-	-	-	-	-	66	2,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 521**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 521**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**554 322**	**121 586**	**21,9%**	**121 586**	**21,9%**	**111 266**	**22,3%**	**9,3%**
Exchange Revenue								
Service charges - Electricity	138 976	39 459	28,4%	39 459	28,4%	29 309	24,3%	34,6%
Service charges - Water	29 856	8 682	29,1%	8 682	29,1%	2 410	11,6%	260,3%
Service charges - Waste Water Management	22 939	5 176	22,6%	5 176	22,6%	5 507	22,3%	(6,0%)
Service charges - Waste Management	13 190	3 008	22,8%	3 008	22,8%	3 056	18,6%	(1,6%)
Sale of Goods and Rendering of Services	1 017	424	41,7%	424	41,7%	137	14,6%	209,4%
Agency services	1 697	667	39,3%	667	39,3%	347	19,6%	92,5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 711	2 134	16,8%	2 134	16,8%	2 344	19,5%	(9,0%)
Interest earned from Current and Non Current Assets	2 915	894	30,7%	894	30,7%	856	38,6%	4,4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 981	362	18,3%	362	18,3%	415	20,5%	(12,9%)
Licence and permits	273	55	20,3%	55	20,3%	52	16,3%	7,4%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	1 859	400	21,5%	400	21,5%	422	31,3%	(5,1%)
Non-Exchange Revenue								
Property rates	57 971	14 378	24,8%	14 378	24,8%	12 432	22,5%	15,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	83 479	1 939	2,3%	1 939	2,3%	4 393	6,0%	(55,9%)
Licences or permits	208	38	18,4%	38	18,4%	46	22,5%	(16,2%)
Transfer and subsidies - Operational	154 791	42 767	27,6%	42 767	27,6%	40 121	39,0%	6,6%
Interest	3 655	731	20,0%	731	20,0%	674	19,6%	8,4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	1 215	471	38,7%	471	38,7%	8 745	24,4%	(94,6%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	25 587	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**551 925**	**90 400**	**16,4%**	**90 400**	**16,4%**	**75 310**	**16,8%**	**20,0%**
Employee related costs	151 147	32 033	21,2%	32 033	21,2%	30 122	21,7%	6,3%
Remuneration of councillors	7 320	1 528	20,9%	1 528	20,9%	1 598	22,4%	(4,4%)
Bulk purchases - electricity	121 951	25 359	20,8%	25 359	20,8%	14 053	13,3%	80,5%
Inventory consumed	27 010	3 329	12,3%	3 329	12,3%	2 849	11,2%	16,8%
Debt impairment	66 155	-	-	-	-	-	-	-
Depreciation and amortisation	26 085	6 521	25,0%	6 521	25,0%	7 316	25,0%	(10,9%)
Interest	1 395	232	16,6%	232	16,6%	238	12,9%	(2,7%)
Contracted services	76 115	4 347	5,7%	4 347	5,7%	6 267	22,8%	(30,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	32 970	9	-	9	-	-	-	(100,0%)
Operational costs	41 775	17 042	40,8%	17 042	40,8%	12 865	33,3%	32,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 397**	**31 186**	**-**	**31 186**	**-**	**35 956**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	69 734	3 608	5,2%	3 608	5,2%	12 239	46,8%	(70,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 131**	**34 794**		**34 794**		**48 195**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**72 131**	**34 794**		**34 794**		**48 195**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 131**	**34 794**		**34 794**		**48 195**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 131**	**34 794**		**34 794**		**48 195**		

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		
	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	**62 018**	**3 316**	**5,3%**	**3 316**	**5,3%**	**12 876**	**50,3%**	**(74,2%)**
National Government	57 595	3 137	5,4%	3 137	5,4%	10 643	55,2%	(70,5%)
Provincial Government	3 043	179	5,9%	179	5,9%	1	-	30 978,8%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 638**	**3 316**	**5,5%**	**3 316**	**5,5%**	**10 644**	**46,8%**	**(68,8%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 380	-	-	-	-	2 232	79,2%	(100,0%)
Capital Expenditure Functional	**62 018**	**3 316**	**5,3%**	**3 316**	**5,3%**	**12 876**	**50,3%**	**(74,2%)**
Municipal governance and administration	**330**	**-**	**-**	**-**	**-**	**13 692**	**2 738,3%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	330	-	-	-	-	13 692	2 738,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**7 555**	**399**	**5,3%**	**399**	**5,3%**	**778**	**13,0%**	**(48,7%)**
Community and Social Services	992	230	23,2%	230	23,2%	-	-	(100,0%)
Sport And Recreation	6 563	169	2,6%	169	2,6%	778	16,7%	(78,3%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 828**	**357**	**2,8%**	**357**	**2,8%**	**-**	**-**	**(100,0%)**
Planning and Development	200	-	-	-	-	-	-	-
Road Transport	12 628	357	2,8%	357	2,8%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**41 304**	**2 560**	**6,2%**	**2 560**	**6,2%**	**(1 594)**	**(8,3%)**	**(260,6%)**
Energy sources	7 826	-	-	-	-	-	-	-
Water Management	18 952	919	4,9%	919	4,9%	-	-	(100,0%)
Waste Water Management	14 526	1 641	11,3%	1 641	11,3%	-	-	(100,0%)
Waste Management	-	-	-	-	-	(1 594)	(15,3%)	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**524 790**	**166 962**	**31,8%**	**166 962**	**31,8%**	**121 319**	**29,4%**	**37,6%**
Property rates	51 150	11 401	22,3%	11 401	22,3%	10 940	20,7%	4,2%
Service charges	190 836	31 646	16,6%	31 646	16,6%	39 492	18,8%	(19,9%)
Other revenue	101 364	7 306	7,2%	7 306	7,2%	7 551	42,2%	(3,2%)
Transfers and Subsidies - Operational	108 791	110 588	101,7%	110 588	101,7%	44 611	43,3%	147,9%
Transfers and Subsidies - Capital	69 734	6 021	8,6%	6 021	8,6%	18 692	71,4%	(67,8%)
Interest	2 915	-	-	-	-	33	1,5%	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(461 263)**	**(102 831)**	**22,3%**	**(102 831)**	**22,3%**	**(102 211)**	**29,2%**	**,6%**
Suppliers and employees	(459 867)	(102 831)	22,4%	(102 831)	22,4%	(102 089)	29,3%	,7%
Finance charges	(1 395)	-	-	-	-	(122)	6,6%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 527**	**64 131**	**101,0%**	**64 131**	**101,0%**	**19 108**	**30,5%**	**235,6%**
Cash Flow from Investing Activities								
Receipts	**-**	**(37)**	**-**	**(37)**	**-**	**(7)**	**-**	**459,4%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(37)	-	(37)	-	(7)	-	459,4%
Payments	**(62 018)**	**-**	**-**	**-**	**-**	**(13 003)**	**50,8%**	**(100,0%)**
Capital assets	(62 018)	-	-	-	-	(13 003)	50,8%	(100,0%)
Net Cash from/(used) Investing Activities	**(62 018)**	**(37)**	**,1%**	**(37)**	**,1%**	**(13 010)**	**50,9%**	**(99,7%)**
Cash Flow from Financing Activities								
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	**(1 169)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 169)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 169)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**340**	**64 094**	**18 870,9%**	**64 094**	**18 870,9%**	**6 098**	**17,0%**	**951,1%**
Cash/cash equivalents at the year begin:	18 955	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**19 295**	**79 871**	**414,0%**	**79 871**	**414,0%**	**24 274**	**43,4%**	**229,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 718	11,1%	2 134	5,0%	1 704	4,0%	33 849	79,8%	42 406	19,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 191	58,5%	346	2,5%	757	5,4%	4 712	33,6%	14 006	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 696	10,3%	1 248	2,3%	1 557	2,8%	46 902	84,7%	55 403	25,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 178	6,8%	859	1,8%	843	1,8%	42 103	89,6%	46 983	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 757	6,3%	524	1,9%	506	1,8%	25 204	90,0%	27 991	12,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	43,9%	1	16,3%	1	20,3%	1	19,5%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	643	100,0%	643	,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	380	1,1%	343	1,0%	160	,5%	33 372	97,4%	34 254	15,5%	-	-	-	-
Total By Income Source	**23 924**	**10,8%**	**5 456**	**2,5%**	**5 527**	**2,5%**	**186 786**	**84,3%**	**221 693**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 393	27,1%	357	2,9%	246	2,0%	8 502	68,0%	12 498	5,6%	-	-	-	-
Commercial	5 664	18,8%	723	2,4%	784	2,6%	22 906	76,2%	30 077	13,6%	-	-	-	-
Households	13 866	8,0%	4 224	2,4%	4 350	2,5%	150 119	87,0%	172 559	77,8%	-	-	-	-
Other	1 001	15,3%	152	2,3%	147	2,2%	5 260	80,2%	6 559	3,0%	-	-	-	-
Total By Customer Group	**23 924**	**10,8%**	**5 456**	**2,5%**	**5 527**	**2,5%**	**186 786**	**84,3%**	**221 693**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 026	18,8%	6	-	1 253	1,8%	55 156	79,4%	69 441	55,7%
Bulk Water	-	-	-	-	-	-	15 246	100,0%	15 246	12,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	322	1,6%	346	1,8%	1 324	6,8%	17 615	89,8%	19 607	15,7%
Auditor-General	146	,7%	-	-	80	,4%	19 746	98,9%	19 972	16,0%
Other	456	99,1%	-	-	-	-	4	,9%	460	,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 950**	**11,2%**	**352**	**,3%**	**2 657**	**2,1%**	**107 768**	**86,4%**	**124 726**	**100,0%**

Contact Details

Municipal Manager	Mr Amos Makendlana	023 414 8104
Chief Financial Officer	Mr Mr Bradley Jacobs	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26 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	**124 603**	**30 426**	**24,4%**	**30 426**	**24,4%**	**34 547**	**28,2%**	**(11,9%)**
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	359	5	1,4%	5	1,4%	42	17,0%	(88,2%)
Agency services	8 185	1 598	19,5%	1 598	19,5%	1 522	19,4%	5,0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 036	293	14,4%	293	14,4%	465	23,8%	(36,9%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	-	-	-	-	-	-	-
Licence and permits	51	19	37,5%	19	37,5%	14	28,5%	37,6%
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	68 647	10 862	15,8%	10 862	15,8%	15 973	24,4%	(32,0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	45 225	17 649	39,0%	17 649	39,0%	16 532	35,3%	6,8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**124 486**	**31 616**	**25,4%**	**31 616**	**25,4%**	**27 846**	**22,6%**	**13,5%**
Employee related costs	67 136	17 599	26,2%	17 599	26,2%	15 691	23,3%	12,2%
Remuneration of councillors	5 677	1 384	24,4%	1 384	24,4%	1 329	25,6%	4,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	22 436	4 144	18,5%	4 144	18,5%	3 311	18,3%	25,2%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	766	292	38,1%	292	38,1%	129	12,5%	125,4%
Interest	52	-	-	-	-	-	-	-
Contracted services	6 771	1 505	22,2%	1 505	22,2%	2 029	21,4%	(25,8%)
Transfers and subsidies	135	3	1,9%	3	1,9%	39	14,9%	(93,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 513	6 689	31,1%	6 689	31,1%	5 317	24,7%	25,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**117**	**(1 189)**	**-**	**(1 189)**	**-**	**6 701**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 000	-	-	-	-	618	21,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 117**	**(1 189)**		**(1 189)**		**7 319**		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 117**	**(1 189)**		**(1 189)**		**7 319**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 117**	**(1 189)**		**(1 189)**		**7 319**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 117**	**(1 189)**		**(1 189)**		**7 319**		

Part 2: Capital Revenue and Expenditure

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	**2 057**	**264**	**12,8%**	**264**	**12,8%**	**538**	**19,5%**	**(50,9%)**
National Government	-	105	-	105	-	537	44,5%	(80,5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**105**	**-**	**105**	**-**	**537**	**21,4%**	**(80,5%)**
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 057	160	7,8%	160	7,8%	1	,5%	12 567,3%
Capital Expenditure Functional	**2 057**	**264**	**12,8%**	**264**	**12,8%**	**538**	**19,5%**	**(50,9%)**
Municipal governance and administration	**24**	**190**	**781,9%**	**190**	**781,9%**	**537**	**39,9%**	**(64,6%)**
Executive and Council	9	30	339,5%	30	339,5%	-	-	(100,0%)
Finance and administration	16	161	1 027,6%	161	1 027,6%	537	62,4%	(70,0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	**61**	**-**	**-**	**-**	**-**	**1**	**,1%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	61	-	-	-	-	1	1,8%	(100,0%)
Economic and Environmental Services	**1 972**	**74**	**3,7%**	**74**	**3,7%**	**-**	**-**	**(100,0%)**
Planning and Development	1 972	74	3,7%	74	3,7%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

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	**144 517**	**38 080**	**26,4%**	**38 080**	**26,4%**	**39 334**	**30,5%**	**(3,2%)**
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	94 890	15 855	16,7%	15 855	16,7%	(99 000)	(128,3%)	(116,0%)
Transfers and Subsidies - Operational	45 225	22 111	48,9%	22 111	48,9%	138 334	295,0%	(84,0%)
Transfers and Subsidies - Capital	2 366	-	-	-	-	-	-	-
Interest	2 036	114	5,6%	114	5,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-
Payments	**(135 795)**	**(7 259)**	**5,3%**	**(7 259)**	**5,3%**	**(15 603)**	**12,5%**	**(53,5%)**
Suppliers and employees	(135 608)	(7 259)	5,4%	(7 259)	5,4%	(15 603)	12,6%	(53,5%)
Finance charges	(52)	-	-	-	-	-	-	-
Transfers and grants	(135)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 722**	**30 821**	**353,4%**	**30 821**	**353,4%**	**23 731**	**544,8%**	**29,9%**
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	**(2 057)**	-	-	-	-	**(880)**	**27,7%**	**(100,0%)**
Capital assets	(2 057)	-	-	-	-	(880)	27,7%	(100,0%)
Net Cash from/(used) Investing Activities	**(2 057)**	-	-	-	-	**(880)**	**27,7%**	**(100,0%)**
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**6 665**	**30 821**	**462,5%**	**30 821**	**462,5%**	**22 851**	**1 942,8%**	**34,9%**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	6 665	36 002	540,2%	36 002	540,2%	22 851	182,7%	57,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days 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	29	6,8%	0	-	-	-	399	93,1%	429	100,0%	-	-	-	-
Total By Income Source	**29**	**6,8%**	**0**	-	-	-	**399**	**93,1%**	**429**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	57	100,0%	57	13,3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	7,9%	0	,1%	-	-	342	92,1%	372	86,7%	-	-	-	-
Total By Customer Group	**29**	**6,8%**	**0**	-	-	-	**399**	**93,1%**	**429**	**100,0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 832	98,0%	3	,2%	0	-	34	1,8%	1 869	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 832**	**98,0%**	**3**	**,2%**	**0**	-	**34**	**1,8%**	**1 869**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR WESTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**104 186 848**	**27 371 718**	**26,3%**	**27 371 718**	**26,3%**	**25 369 626**	**27,0%**	**7,9%**
Exchange Revenue								
Service charges - Electricity	35 433 219	9 761 491	27,5%	9 761 491	27,5%	9 167 544	29,1%	6,5%
Service charges - Water	8 381 610	1 802 280	21,5%	1 802 280	21,5%	1 622 159	22,1%	11,1%
Service charges - Waste Water Management	4 550 952	1 087 043	23,9%	1 087 043	23,9%	990 636	25,1%	9,7%
Service charges - Waste Management	3 167 731	798 798	25,2%	798 798	25,2%	745 481	26,4%	7,2%
Sale of Goods and Rendering of Services	1 725 375	398 148	23,1%	398 148	23,1%	354 566	26,9%	12,3%
Agency services	792 504	152 756	19,3%	152 756	19,3%	155 494	18,9%	(1,8%)
Interest	12	-	-	-	-	-	-	-
Interest earned from Receivables	648 012	156 907	24,2%	156 907	24,2%	159 340	26,9%	(1,5%)
Interest earned from Current and Non Current Assets	1 579 401	586 810	37,2%	586 810	37,2%	590 551	32,5%	(,6%)
Dividends	2	-	-	-	-	-	-	-
Rent on Land	1 248	485	38,9%	485	38,9%	390	15,1%	24,4%
Rental from Fixed Assets	886 679	232 697	26,2%	232 697	26,2%	237 565	29,6%	(2,0%)
Licence and permits	25 934	5 887	22,7%	5 887	22,7%	5 276	24,0%	11,6%
Special rating levies	509 526	125 865	24,7%	125 865	24,7%	-	-	(100,0%)
Operational Revenue	1 288 441	252 011	19,6%	252 011	19,6%	267 584	24,2%	(5,8%)
Non-Exchange Revenue								
Property rates	18 727 782	5 076 821	27,1%	5 076 821	27,1%	4 742 236	27,5%	7,1%
Surcharges and Taxes	17 839	1 025	5,7%	1 025	5,7%	107 134	19,6%	(99,0%)
Fines, penalties and forfeits	3 216 486	588 765	18,3%	588 765	18,3%	558 389	17,8%	5,4%
Licences or permits	77 562	18 694	24,1%	18 694	24,1%	17 469	20,8%	7,0%
Transfer and subsidies - Operational	12 311 032	4 047 160	32,9%	4 047 160	32,9%	3 722 175	31,8%	8,7%
Interest	176 960	52 118	29,5%	52 118	29,5%	56 427	34,6%	(7,6%)
Fuel Levy	2 939 374	988 806	33,6%	988 806	33,6%	952 217	33,6%	3,8%
Operational Revenue	1 104 973	246 139	22,3%	246 139	22,3%	58 894	25,9%	317,9%
Gains on disposal of Assets	94 246	8 883	9,4%	8 883	9,4%	4 175	3,8%	112,8%
Other Gains	6 529 948	982 127	15,0%	982 127	15,0%	853 924	14,6%	15,0%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	**104 544 225**	**20 814 539**	**19,9%**	**20 814 539**	**19,9%**	**20 118 515**	**21,3%**	**3,5%**
Employee related costs	30 831 469	6 438 329	20,9%	6 438 329	20,9%	5 936 437	20,8%	8,5%
Remuneration of councillors	572 300	125 161	21,9%	125 161	21,9%	117 430	21,0%	6,6%
Bulk purchases - electricity	27 124 487	6 341 872	23,4%	6 341 872	23,4%	6 420 799	27,4%	(1,2%)
Inventory consumed	9 789 196	1 507 560	15,4%	1 507 560	15,4%	1 464 627	16,5%	2,9%
Debt impairment	4 376 782	796 223	18,2%	796 223	18,2%	608 840	14,9%	30,8%
Depreciation and amortisation	6 141 763	1 384 641	22,5%	1 384 641	22,5%	1 329 882	22,7%	4,1%
Interest	2 139 371	293 096	13,7%	293 096	13,7%	295 736	15,6%	(,9%)
Contracted services	15 205 948	2 029 753	13,3%	2 029 753	13,3%	1 884 456	14,1%	7,7%
Transfers and subsidies	614 629	103 357	16,8%	103 357	16,8%	140 103	22,8%	(26,2%)
Irrecoverable debts written off	862 710	247 485	28,7%	247 485	28,7%	383 767	52,2%	(35,5%)
Operational costs	6 197 342	1 463 066	23,6%	1 463 066	23,6%	1 452 251	25,2%	,7%
Losses on disposal of Assets	26 710	22	,1%	22	,1%	2 152	6,5%	(99,0%)
Other Losses	661 518	83 974	12,7%	83 974	12,7%	82 036	12,0%	2,4%
Surplus/(Deficit)	**(357 377)**	**6 557 178**	**-**	**6 557 178**	**-**	**5 251 110**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	5 816 539	684 357	11,8%	684 357	11,8%	653 758	10,9%	4,7%
Transfers and subsidies - capital (in-kind)	46 050	279	,6%	279	,6%	79 985	-	(99,7%)
Surplus/(Deficit) after capital transfers and contributions	**5 505 213**	**7 241 815**		**7 241 815**		**5 984 853**		
Income Tax	11 407	1 964	17,2%	1 964	17,2%	4 007	129,5%	(51,0%)
Surplus/(Deficit) after income tax	**5 493 805**	**7 239 851**		**7 239 851**		**5 980 846**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	1 450	16,8%	1 450	16,8%	2 958	131,5%	(51,0%)
Surplus/(Deficit) attributable to municipality	**5 502 427**	**7 241 300**		**7 241 300**		**5 983 804**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 502 427**	**7 241 300**		**7 241 300**		**5 983 804**		

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	**18 392 897**	**2 444 792**	**13,3%**	**2 444 792**	**13,3%**	**1 895 550**	**10,6%**	**29,0%**
National Government	5 218 435	692 883	13,3%	692 883	13,3%	568 997	11,1%	21,8%
Provincial Government	424 327	84 452	19,9%	84 452	19,9%	27 627	4,1%	205,7%
District Municipality	185	170	91,9%	170	91,9%	77	13,3%	122,2%
Transfers and subsidies - capital (monetary alloc)(Departm Agen	168 147	25 535	15,2%	25 535	15,2%	20 420	10,2%	25,1%
Transfers recognised - capital	**5 811 095**	**803 040**	**13,8%**	**803 040**	**13,8%**	**617 120**	**10,3%**	**30,1%**
Borrowing	6 526 519	605 890	9,3%	605 890	9,3%	838 979	9,4%	(27,8%)
Internally generated funds	6 055 284	1 035 862	17,1%	1 035 862	17,1%	439 451	14,2%	135,7%
Capital Expenditure Functional	**18 438 947**	**2 512 939**	**13,6%**	**2 512 939**	**13,6%**	**2 173 830**	**12,1%**	**15,6%**
Municipal governance and administration	**1 703 121**	**466 273**	**27,4%**	**466 273**	**27,4%**	**538 692**	**38,0%**	**(13,4%)**
Executive and Council	33 030	1 011	3,1%	1 011	3,1%	475	5,4%	112,8%
Finance and administration	1 668 931	465 219	27,9%	465 219	27,9%	538 154	38,2%	(13,6%)
Internal audit	1 160	43	3,7%	43	3,7%	64	5,4%	(32,1%)
Community and Public Safety	**2 530 822**	**395 835**	**15,6%**	**395 835**	**15,6%**	**298 277**	**13,7%**	**32,7%**
Community and Social Services	294 671	39 109	13,3%	39 109	13,3%	23 094	10,4%	69,3%
Sport And Recreation	417 398	41 637	10,0%	41 637	10,0%	26 006	6,8%	60,1%
Public Safety	356 725	58 544	16,4%	58 544	16,4%	25 474	8,1%	129,8%
Housing	1 400 214	252 751	18,1%	252 751	18,1%	219 176	18,2%	15,3%
Health	61 813	3 795	6,1%	3 795	6,1%	4 527	7,6%	(16,2%)
Economic and Environmental Services	**4 510 658**	**608 519**	**13,5%**	**608 519**	**13,5%**	**342 140**	**7,9%**	**77,9%**
Planning and Development	375 824	24 107	6,4%	24 107	6,4%	21 548	6,5%	11,9%
Road Transport	3 817 250	510 946	13,4%	510 946	13,4%	300 448	8,1%	70,1%
Environmental Protection	317 584	73 466	23,1%	73 466	23,1%	20 143	7,7%	264,7%
Trading Services	**9 614 768**	**1 027 523**	**10,7%**	**1 027 523**	**10,7%**	**985 543**	**9,9%**	**4,3%**
Energy sources	2 231 624	359 379	16,1%	359 379	16,1%	261 824	11,7%	37,3%
Water Management	2 498 903	224 546	9,0%	224 546	9,0%	253 796	11,6%	(11,5%)
Waste Water Management	4 507 069	402 245	8,9%	402 245	8,9%	426 223	8,5%	(5,6%)
Waste Management	377 172	41 353	11,0%	41 353	11,0%	43 700	7,5%	(5,4%)
Other	**79 579**	**14 788**	**18,6%**	**14 788**	**18,6%**	**9 179**	**17,0%**	**61,1%**

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	**100 022 369**	**29 750 910**	**29,7%**	**29 750 910**	**29,7%**	**29 087 229**	**32,2%**	**2,3%**
Property rates	18 481 784	7 071 172	38,3%	7 071 172	38,3%	7 649 922	44,6%	(7,6%)
Service charges	52 308 091	12 354 755	23,6%	12 354 755	23,6%	11 284 665	25,1%	9,5%
Other revenue	9 063 383	3 946 218	43,5%	3 946 218	43,5%	3 576 945	44,6%	10,3%
Transfers and Subsidies - Operational	12 492 268	5 435 196	43,5%	5 435 196	43,5%	5 183 138	43,5%	4,9%
Transfers and Subsidies - Capital	5 998 258	476 186	7,9%	476 186	7,9%	896 205	14,0%	(46,9%)
Interest	1 678 585	467 383	27,8%	467 383	27,8%	496 356	27,7%	(5,8%)
Dividends	2	-	-	-	-	-	-	-
Payments	**(86 670 501)**	**(23 603 629)**	**27,2%**	**(23 603 629)**	**27,2%**	**(15 744 322)**	**20,3%**	**49,9%**
Suppliers and employees	(85 894 534)	(23 584 167)	27,5%	(23 584 167)	27,5%	(15 736 191)	20,4%	49,9%
Finance charges	(561 207)	(19 029)	3,4%	(19 029)	3,4%	(7 931)	1,4%	139,9%
Transfers and grants	(214 760)	(433)	,2%	(433)	,2%	(200)	,2%	116,2%
Net Cash from/(used) Operating Activities	**13 351 869**	**6 147 281**	**46,0%**	**6 147 281**	**46,0%**	**13 342 907**	**107,0%**	**(53,9%)**
Cash Flow from Investing Activities								
Receipts	**779 435**	**(4 463 285)**	**(572,6%)**	**(4 463 285)**	**(572,6%)**	**(1 361 532)**	**(175,8%)**	**227,8%**
Proceeds on disposal of PPE	97 674	16 220	16,6%	16 220	16,6%	1 269	1,2%	1 178,0%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	14 268	77 265	541,5%	77 265	541,5%	61 442	469,3%	25,8%
Decrease (increase) in non-current investments	667 493	(4 556 770)	(682,7%)	(4 556 770)	(682,7%)	(1 424 242)	(217,2%)	219,9%
Payments	**(18 274 557)**	**(3 085 270)**	**16,9%**	**(3 085 270)**	**16,9%**	**(3 427 815)**	**19,4%**	**(10,0%)**
Capital assets	(18 274 557)	(3 085 270)	16,9%	(3 085 270)	16,9%	(3 427 815)	19,4%	(10,0%)
Net Cash from/(used) Investing Activities	**(17 495 122)**	**(7 548 555)**	**43,1%**	**(7 548 555)**	**43,1%**	**(4 789 347)**	**28,3%**	**57,6%**
Cash Flow from Financing Activities								
Receipts	**6 488 525**	**2 888 158**	**44,5%**	**2 888 158**	**44,5%**	**93 986**	**1,1%**	**2 973,0%**
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 462 215	2 800 000	43,3%	2 800 000	43,3%	63 000	,7%	4 344,4%
Increase (decrease) in consumer deposits	26 310	88 158	335,1%	88 158	335,1%	30 986	90,4%	184,5%
Payments	**(1 705 156)**	**(149 817)**	**8,8%**	**(149 817)**	**8,8%**	**(17 498)**	**,5%**	**756,2%**
Repayment of borrowing	(1 705 156)	(149 817)	8,8%	(149 817)	8,8%	(17 498)	,5%	756,2%
Net Cash from/(used) Financing Activities	**4 783 368**	**2 738 342**	**57,2%**	**2 738 342**	**57,2%**	**76 488**	**1,4%**	**3 480,1%**
Net Increase/(Decrease) in cash held	**640 115**	**1 337 069**	**208,9%**	**1 337 069**	**208,9%**	**8 630 048**	**816,4%**	**(84,5%)**
Cash/cash equivalents at the year begin:	23 379 959	7 299 000	31,2%	7 299 000	31,2%	5 758 636	32,7%	26,7%
Cash/cash equivalents at the year end:	24 020 074	9 244 438	38,5%	9 244 438	38,5%	29 608 450	158,4%	(68,8%)

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	771 609	19,6%	128 772	3,3%	120 213	3,0%	2 924 056	74,1%	3 944 650	24,5%	425	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 174 761	62,2%	125 362	3,6%	87 872	2,5%	1 107 368	31,7%	3 495 363	21,7%	28	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 421 107	38,1%	129 395	3,5%	181 092	4,9%	1 997 738	53,6%	3 729 332	23,1%	(358)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	422 143	20,7%	70 408	3,4%	60 285	2,9%	1 490 932	73,0%	2 043 767	12,7%	288	-	-	-
Receivables from Exchange Transactions - Waste Management	290 794	18,3%	56 073	3,5%	46 122	2,9%	1 199 563	75,3%	1 592 553	9,9%	351	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	143 008	14,0%	16 933	1,7%	1 364	,1%	863 155	84,3%	1 024 461	6,4%	-	-	-	-
Interest on Arrear Debtor Accounts	97 156	12,4%	52 698	6,7%	10 619	1,4%	623 300	79,5%	783 773	4,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(326 203)	65,8%	(172 370)	34,8%	(6 076)	1,2%	9 091	(1,8%)	(495 558)	(3,1%)	(77)	-	-	-
Total By Income Source	**4 994 375**	**31,0%**	**407 270**	**2,5%**	**501 491**	**3,1%**	**10 215 204**	**63,4%**	**16 118 340**	**100,0%**	**656**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	72 975	43,8%	(107 469)	(64,5%)	47 719	28,6%	153 460	92,1%	166 685	1,0%	-	-	-	-
Commercial	2 151 627	62,5%	125 155	3,6%	97 015	2,8%	1 067 238	31,0%	3 441 036	21,3%	(509)	-	-	-
Households	2 462 415	22,2%	373 749	3,4%	307 072	2,8%	7 923 881	71,6%	11 067 117	68,7%	1 165	-	-	-
Other	307 357	21,3%	15 834	1,1%	49 686	3,4%	1 070 624	74,2%	1 443 502	9,0%	-	-	-	-
Total By Customer Group	**4 994 375**	**31,0%**	**407 270**	**2,5%**	**501 491**	**3,1%**	**10 215 204**	**63,4%**	**16 118 340**	**100,0%**	**656**	**-**	**-**	**-**

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	436 135	69,7%	10 148	1,6%	10 570	1,7%	169 257	27,0%	626 110	63,6%
Bulk Water	1 288	7,8%	49	,3%	-	-	15 246	91,9%	16 583	1,7%
PAYE deductions	28 954	99,2%	-	-	-	-	221	,8%	29 175	3,0%
VAT (output less input)	35 529	100,0%	-	-	-	-	-	-	35 529	3,6%
Pensions / Retirement deductions	2 573	89,2%	-	-	-	-	311	10,8%	2 884	,3%
Loan repayments	-	-	-	-	-	-	0	100,0%	0	-
Trade Creditors	81 672	54,8%	39 438	26,4%	3 884	2,6%	24 112	16,2%	149 106	15,1%
Auditor-General	2 336	4,8%	1 477	3,0%	508	1,0%	44 280	91,1%	48 601	4,9%
Other	62 204	81,8%	557	,7%	45	,1%	13 274	17,4%	76 078	7,7%
Medical Aid deductions	1 085	100,0%	-	-	-	-	-	-	1 085	,1%
Total	**651 775**	**66,2%**	**51 668**	**5,2%**	**15 007**	**1,5%**	**266 702**	**27,1%**	**985 153**	**100,0%**